

S218400

SUPREME COURT
FILED

No. S _____
2d. Civil No. B243800

MAY - 7 2014

IN THE SUPREME COURT OF CALIFORNIA

Frank A. McGuire Clerk

In Re Coordinated Proceeding Special Title (Rule 3.550(c))
TRANSIENT OCCUPANCY TAX CASES

CITY OF SAN DIEGO, CALIFORNIA,

Appellant,

v.

HOTELS.COM, L.P., et al.,

Respondents.

Appeal from the Los Angeles County Superior Court
Hon. Elihu M. Berle, Judge, Case Number: GIC861117
(Judicial Council Coordination Proceedings No. JCCP4472)

**PETITIONER'S REQUEST TO TAKE JUDICIAL NOTICE;
MEMORANDUM OF POINTS AND AUTHORITIES;
[PROPOSED] ORDER**
[Filed Concurrently with Petition for Review]

CITY OF SAN DIEGO
CITY ATTORNEY'S OFFICE
Daniel F. Bamberg, SBN 60499
Jon E. Taylor, SBN 155429
1200 Third Avenue, Suite 1100
San Diego, CA 92101
Tel: 619-533-5800 / Fax: 619-533-5856

GREINES, MARTIN, STEIN & RICHLAND LLP
Irving H. Greines, SBN 39649
Cynthia E. Tobisman, SBN 197983
Meehan Rasch, SBN 261578
5900 Wilshire Boulevard, 12th Floor
Los Angeles, CA 90036
Tel: 310-859-7811 / Fax: 310-276-5261

KIESEL BOUCHER LARSON LLP
William L. Larson, SBN 119951
8648 Wilshire Boulevard
Beverly Hills, CA 90211
Tel: 310-854-4444 / Fax: 310-854-0812

BARON & BUDD, P.C.
Laura J. Baughman, SBN 263944
Thomas M. Sims, SBN 261474
1999 Avenue of the Stars, Suite 3450
Los Angeles, CA 90067
Tel: 310-860-0476 / Fax: 310-860-0480

Attorneys for Petitioner, CITY OF SAN DIEGO, CALIFORNIA

COPY

REQUEST TO TAKE JUDICIAL NOTICE

Under California Rules of Court, rule 8.252(a)(2), in connection with its concurrently-filed Petition for Review (the “Petition”), petitioner City of San Diego (“City”) requests that this Court take judicial notice of the attached coordination orders in the coordinated transient occupancy tax (“TOT”) cases, of which the instant action is a part, as well as the attached List of Ordinances of the 471 California cities and counties with transient occupancy tax (“TOT”) ordinances, and the fact that over 400 of them contain common tax imposition language, definitions of “rent,” and definitions of “occupancy.”

The following coordination orders are attached as Exhibits A-H:

1. Exhibit A: Judicial Council Order Assigning Coordination Motion Judge And Setting Date For Hearing, issued April 19, 2006.
2. Exhibit B: Docket pages reflecting the coordination motion judge’s grant of coordination motion on June 19, 2006.
3. Exhibit C: Coordination Motion Judge’s Recommendations Regarding Coordination and Order on Stay Request, issued July 3, 2006.
4. Exhibit D: Order Assigning Coordination Trial Judge, issued July 21, 2006.
5. Exhibit E: Order Granting Online Travel Companies’ Joint Petition to Add-On Cases, issued May 4, 2009.

6. Exhibit F: Order Granting Expedia Entities' Joint Petition for Coordination, issued June 16, 2009.

7. Exhibit G: Order Granting Online Travel Companies' Petition To Add-On Case, issued August 31, 2010.

8. Exhibit H: Order Granting Petition For Coordination Of Add-On Cases With Transient Occupancy Tax Coordinated Proceedings, issued January 8, 2014.

A List of Ordinances of the 470 cities and counties with TOT enactment is attached as Exhibit I. This list also catalogues the extent to which those ordinances contain similar or dissimilar tax imposition language, definitions of "rent," and definitions of "occupancy."

This Request is based on Evidence Code sections 451, 452, 453, 455, and 459, the accompanying Memorandum of Points and Authorities and Declaration of Meehan Rasch, and the Petition and briefs filed in this appeal.

DATED: May 6, 2014

Respectfully Submitted,

**OFFICE OF THE SAN DIEGO
CITY ATTORNEY**

Daniel F. Bamberg, Esq.

Jon E. Taylor, Esq.

KIESEL BOUCHER LARSON LLP

William L. Larson, Esq.

BARON & BUDD, P.C.

Laura Baughman, Esq.

Thomas M. Sims, Esq.

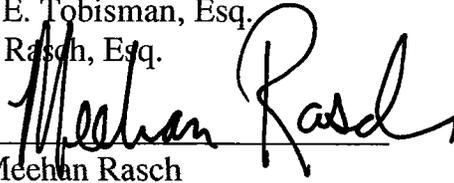
**GREINES, MARTIN, STEIN
& RICHLAND LLP**

Irving H. Greines, Esq.

Cynthia E. Tobisman, Esq.

Meehan Rasch, Esq.

By: _____

A handwritten signature in black ink, appearing to read "Meehan Rasch", written over a horizontal line.

Meehan Rasch

Attorneys for Petitioner,
CITY OF SAN DIEGO, CALIFORNIA

MEMORANDUM OF POINTS AND AUTHORITIES

Appellate courts may take judicial notice of the enactments of any public entity pursuant to Evidence Code sections 451(a) and 452(a)-(b), and may take judicial notice of the records of any court pursuant to Evidence Code sections 452 and 459. (Evid. Code §§ 452(d), 459; *Taus v. Loftus* (2007) 40 Cal.4th 683, 726 [court may take judicial notice of court records in related proceedings relevant to the questions raised on appeal].)

As explained in the attached Declaration of Meehan Rasch, the coordination orders attached as Exhibits A-H are relevant to the issues raised by the Petition For Review. They establish the procedural background to the Court of Appeal's March 27, 2014 published opinion, in which the Court of Appeal justified its decision to cite and rely on its previously unpublished decisions by holding that two unpublished decisions it issued in prior appeals brought by different parties in these coordinated proceedings were "law of the case" and, as such, were controlling in future dispositions in the coordinated proceedings. (Opn. 3-4, fn. 4.)

The coordination orders support the City of San Diego's statement that no order merging the coordinated actions into a single action ever issued in this case. (See Petition p. 17-18.) Thus, they help illuminate and frame an important question of first impression in this case—namely, whether the law-of-the-case doctrine automatically applies to bind all parties in coordinated proceedings, regardless of the absence of any order

merging the coordinated actions. As the City's Petition explains, nothing in the coordination orders reflects any intent that the different coordinated actions be merged or treated as the same action for all purposes.

The coordination orders, which are part of the trial court's records in these coordinated proceedings, have not been the subject of any prior request for judicial notice. Indeed, until the Court of Appeal's published opinion, there was no reason to seek such judicial notice.

In addition, the City respectfully requests that the Court take judicial notice of the accompanying List of Ordinances attached as Exhibit I, containing a full list of citations to all of the transient occupancy tax ("TOT") ordinances supporting the City's statement in its Petition for Review that of the 470 California cities and counties with TOT ordinances, over 400 have enacted TOT ordinances containing identical or substantially identical taxing language to that adopted by the City. (See, e.g., Petition, pp. 20-21, 29, 31.)

Exhibit I consists of three subsections, citing all city and county TOT ordinances in the state that do and do not share, respectively, common tax imposition language, definitions of "rent," and definitions of "occupancy." The list contains no argument.

Petitioner makes this request solely for the purpose of allowing the Court to have, at its fingertips, the benefit of Petitioner's comprehensive research on the more than 400 California TOT laws that employ language identical or substantially identical to the ordinance involved in this case.

This Application is based on the accompanying Memorandum of Points and Authorities, on the Petition for Review filed concurrently with this Application and all of the records and files in this case.

We respectfully request that the Court take judicial notice of the coordination orders now.

DATED: May 6, 2014

Respectfully Submitted,

**OFFICE OF THE SAN DIEGO
CITY ATTORNEY**

Daniel F. Bamberg, Esq.

Jon E. Taylor, Esq.

KIESEL BOUCHER LARSON LLP

William L. Larson, Esq.

BARON & BUDD, P.C.

Laura Baughman, Esq.

Thomas M. Sims, Esq.

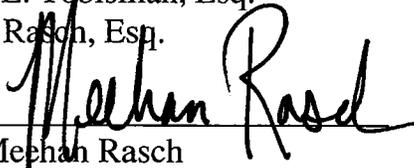
**GREINES, MARTIN, STEIN
& RICHLAND LLP**

Irving H. Greines, Esq.

Cynthia E. Tobisman, Esq.

Meehan Rasch, Esq.

By: _____


Meehan Rasch

Attorneys for Petitioner,
CITY OF SAN DIEGO, CALIFORNIA

DECLARATION OF MEEHAN RASCH

I, Meehan Rasch, declare:

1. I am an attorney licensed to practice law in the state of California and an associate in the law firm of Greines, Martin, Stein & Richland LLP. The firm represents appellant City of San Diego in connection with the City's Petition for Review ("Petition").

2. The coordination orders attached and described below are relevant to the issues addressed in the Petition and will be of assistance to the Court as it considers the issues following:

a. In its March 17, 2014 opinion, the Court of Appeal concluded that two unpublished decisions issued in prior appeals brought by different parties in these coordinated proceedings were "law of the case" and, as such, were controlling in future dispositions in the coordinated proceedings. (Opn. 3-4, fn. 4.)

b. The City has noted in its Petition that the opinion's law-of-the-case proclamation runs afoul of established law providing that coordinated proceedings are not automatically merged into one absent an order or stipulation so providing.

c. The City has cited the coordination orders in the present coordinated proceedings to establish that here, there was no such order or stipulation merging the coordinated actions into a single action.

3. I am familiar with the documents that constitute Exhibits A-H to petitioner's Motion for Judicial Notice.

4. Attached as Exhibit A is a true and correct copy of the Judicial Council's Order Assigning Coordination Motion Judge And Setting Date For Hearing, issued April 19, 2006.

5. Attached as Exhibit B is a true and correct copy of the Case Summary page of the electronic docket for Judicial Council Coordination Proceedings No. JCCP4472 and a docket page containing proceeding information for the period including June 19, 2006, reflecting the coordination motion judge's granting of coordination motion on June 19, 2006, coordinating the Los Angeles and San Diego actions.

6. Attached as Exhibit C is a true and correct copy of the Coordination Motion Judge's Recommendations Regarding Coordination and Order on Stay Request, issued July 3, 2006, coordinating the Los Angeles and San Diego actions.

7. Attached as Exhibit D is a true and correct copy of the Order Assigning Coordination Trial Judge, issued July 21, 2006.

8. Attached as Exhibit E is a true and correct copy of the Order Granting Online Travel Companies' Joint Petition to Add-On Cases, issued May 4, 2009, adding the Anaheim actions to the coordinated proceedings.

9. Attached as Exhibit F is a true and correct copy of the Order Granting Expedia Entities' Joint Petition for Coordination, issued June 16, 2009, adding the San Francisco actions to the coordinated proceedings.

10. Attached as Exhibit G is a true and correct copy of the Order Granting Online Travel Companies' Petition To Add-On Case, issued August 31, 2010, adding the Santa Monica action to the coordinated proceedings.

11. Attached as Exhibit H is a true and correct copy of the Order Granting Petition For Coordination Of Add-On Cases With Transient Occupancy Tax Coordinated Proceedings, issued January 8, 2014, adding the San Francisco actions to the coordinated proceedings.

12. The List of Ordinances attached as Exhibit I and described below is relevant to the issues addressed in the Petition and will be of assistance to the Court as it considers the issues following:

a. The City has noted in its Petition that definitive interpretation of the TOT ordinance language at issue here is a matter of enormous statewide importance, as substantially identical taxing language appears in the TOT ordinances of over 400 California cities and counties.

b. Correct interpretation of the more than 400 commonly-worded TOT ordinances thus will have a tangible and immediate impact on the ability of public entities in every part of the state, of all sizes, to offer needed services.

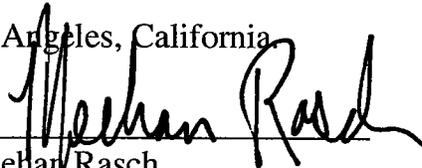
c. The City has cited the full body of citations statewide to underscore the magnitude of this issue: By reason of the coordination order, all future TOT cases will be decided by Division

Two. Thus, unless this Court intervenes now, the hundreds of public entities with identically-worded (or operationally identical) TOT laws will be denied their just entitlements. This is so because Division Two has thrice held (once in the published opinion in this case and twice in unpublished opinions) that the tax base for calculating TOT is the wholesale amount received by the hotel. If San Diego's interpretation of the TOT language is correct, only action by this Court will ensure that these hundreds of public entities receive the revenues they are due.

13. Attached as Exhibit I is a true and correct list of ordinances of the 470 California cities and counties with TOT ordinances, and a breakdown of the extent to which they contain common tax imposition language, common definitions for "rent," and common definitions for "occupancy."

14. This request for judicial notice is made in good faith.

I declare under penalty of perjury under the laws of the state of California that the foregoing is true and correct and that this Declaration was executed on May 6, 2014, at Los Angeles, California.



Meehan Rasch

No. S _____

IN THE SUPREME COURT OF CALIFORNIA

In Re Coordinated Proceeding Special Title (Rule 3.550(c))
TRANSIENT OCCUPANCY TAX CASES

CITY OF SAN DIEGO, CALIFORNIA,

Appellant,

v.

HOTELS.COM, L.P., et al.,

Respondents.

Appeal from the Los Angeles County Superior Court
Hon. Elihu M. Berle, Judge, Case Number: GIC861117
(Judicial Council Coordination Proceedings No. JCCP4472)

[PROPOSED] ORDER

Good cause appearing, Petitioner's Request for Judicial Notice is
granted.

DATED: _____
_____, Justice

EXHIBIT A

CHAIR, JUDICIAL COUNCIL OF CALIFORNIA
455 Golden Gate Avenue, San Francisco, CA 94102-3688

Coordination Proceeding)	
Special Title (Rule 1550(b)))	
)	
TRANSIENT OCCUPANCY TAX)	JUDICIAL COUNCIL
CASES)	COORDINATION PROCEEDING
)	NO. 4472
)	
Included actions:)	
)	
City of Los Angeles, California)	SUPERIOR COURT OF CALIFORNIA
v. Hotels.Com, L.P.)	COUNTY OF LOS ANGELES
)	NO. BC 326 693
)	
City of San Diego, California)	SUPERIOR COURT OF CALIFORNIA
v. Hotels.Com, L.P.)	COUNTY OF SAN DIEGO
)	NO. GIC 861 117

**ORDER ASSIGNING COORDINATION MOTION JUDGE
AND SETTING DATE FOR HEARING**

THE MANAGING JUDGE of the Complex Civil Division of the Superior Court of California, County of Los Angeles, is hereby assigned pursuant to Code of Civil Procedure section 404 and rule 1524 of the California Rules of Court to sit as coordination motion judge to determine whether the actions are complex, and if so, whether coordination of the included actions set forth in the caption is appropriate. If the coordination motion judge grants the petition for coordination, he or she must (1) recommend a particular superior court for the site of the coordination proceedings, pursuant to rule 1530, and (2) select the reviewing court having appellate jurisdiction if the actions to be coordinated are within the jurisdiction of more than one reviewing court, pursuant to 1505(a).

Pursuant to section 404.5 and rule 1514, pending any determination whether coordination is appropriate, the coordination motion judge may stay any action being considered for, or affecting an action being considered for, coordination.

Pursuant to rule 1524, the clerk of each court in which an included action is pending is directed to file this order in the included action.

Pursuant to rules 1501(17) and 1524, all documents required to be submitted to the coordination motion judge must be transmitted to the court address designated below:

Managing Judge of the Complex Civil Division
Superior Court of California, County of Los Angeles
Central Civil West, Dept. 323, Room 1707
600 South Commonwealth Avenue
Los Angeles, CA 90005

Pursuant to rule 1511, a copy of every notice of opposition, application for stay order, stay order, notice of hearing on the petition, and order granting or denying coordination must be transmitted to the Chair of the Judicial Council at the following address:

Chair, Judicial Council of California
Administrative Office of the Courts
Attn: Appellate & Trial Court Judicial Services
(Civil Case Coordination)
455 Golden Gate Avenue
San Francisco, CA 94102-3688

Unless otherwise ordered by the coordination motion judge, it is ordered that a hearing on the petition for coordination be set before the coordination motion judge at the time and place as follows:

June 15, 2006; 10:00 a.m.
Central Civil West, Dept. 323, Room 1707
600 South Commonwealth Avenue
Los Angeles, CA 90005

f

Petitioner is directed to serve a copy of this order on (1) all parties to the included coordinated actions, and (2) the clerk of each court for filing in each included action.

Dated: April 19, 2006



**Chief Justice of California and
Chair of the Judicial Council**

100002

CHAIR, JUDICIAL COUNCIL OF CALIFORNIA

PROOF OF SERVICE BY MAIL

JUDICIAL COUNCIL COORDINATION NUMBER: 4472	CASE NUMBER:
--	--------------

1. I am over the age of 18 and not a party to this legal action.
2. I am employed in the City and County of San Francisco and my business address is

**455 Golden Gate Avenue
San Francisco, CA 94102-3888**

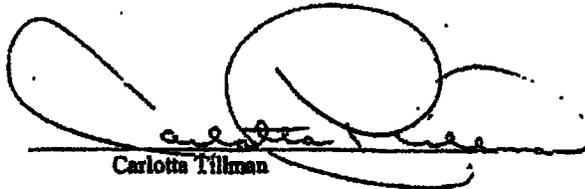
3. On April 19, 2006, I served a copy of the following documents:

- ORDER ASSIGNING COORDINATION MOTION JUDGE
- ORDER ASSIGNING COORDINATION TRIAL JUDGE
- ORDER ASSIGNING COORDINATION MOTION JUDGE AND SETTING DATE FOR HEARING
- AMENDED ORDER ASSIGNING COORDINATION MOTION JUDGE
- AMENDED ORDER ASSIGNING COORDINATION TRIAL JUDGE
- OTHER

on the interested parties listed on the attached mailing list by placing a true copy enclosed in a sealed envelope with postage fully prepaid in the outgoing mailbox in my office, in accordance with ordinary business practices for deposit with the United States Postal Service in San Francisco, California. I am readily familiar with my office's business practice for collection of and processing of correspondence for mailing, and under that practice the above document is being deposited with the United States Postal Service this date in San Francisco, California, in the ordinary course of business.

4. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: April 19, 2006


Carlotta Tillman

MAILING LIST

JUDICIAL COUNCIL COORDINATION PROCEEDING NO. 4472

**Mr. David F. McDowell
Mr. James Oliva
MORRISON & FOERSTER
555 West Fifth Street, Suite 3500
Los Angeles, CA 90013-1024**

EXHIBIT B

Case Summary

Case Number: JCCP4472
"TRANSIENT OCCUPANCY TAX CASES" VS HOTELS.COM,L.P., ET AL

Filing Date: 04/26/2006
Case Type: Judicial Council Coord Proceeding (General Jurisdiction)
Status: Pending

Coordinated Case(s): BC326893 on 06/19/2006

Coordinated Case(s): GIC861117 on 06/19/2006

Coordinated Case(s): CGC-13535275 on 01/08/2014

Coordinated Case(s): CGC-13-535290 on 01/08/2014

Coordinated Case(s): CGC-13-535273 on 01/08/2014

Coordinated Case(s): CGC-13-535296 on 01/08/2014

Coordinated Case(s): CGC-13-535278 on 01/08/2014

Coordinated Case(s): CGC-13-535277 on 01/08/2014

Future Hearings

05/14/2014 at 01:30 pm in department 323 at 600 South Commonwealth Ave., Los Angeles, CA 90005
Hearing on Demurrer(2. M/ASSESSMENTS)

Documents Filed | Proceeding Information

Parties

Click on any of the below link(s) to see names that begin with the letter indicated:
B - H I - O P - T

BARON & BUDD PC - Attorney for Plaintiff/Petitioner

BINGHAM MCCUTCHEN - Attorney for Defendant/Respondent

CHEAPTICKETS.COM - Defendant/Respondent's DBA

CITY AND COUNTY OF SAN FRANCISCO - Defendant

CITY OF ANAHEIM - Defendant

CITY OF LOS ANGELES - Attorney for Plaintiff/Petitioner

CITY OF LOS ANGELES [BC326893] - Plaintiff

CITY OF SAN DIEGO [GIC 861117] - Plaintiff

CITY OF SANTA MONICA - Plaintiff

CRISTINA L. TALLEY CITY ATTORNEY - Attorney for Defendant/Respondent

DENNIS J. HERRERA CITY ATTORNEY - Attorney for Defendant/Respondent

09/08/2008 at 09:00 am in Department 323, Carolyn B. Kuhl, Presiding
Exparte proceeding - **Court makes order**

08/28/2008 at 11:00 am in Department 323, Carolyn B. Kuhl, Presiding
Motion (MOTION TO LIFT STAY) - **Continued by Plaintiff**

08/19/2008 in Department 323, Carolyn B. Kuhl, Presiding
Telephonic Conference - **Completed**

07/23/2008 at 09:00 am in Department 323, Carolyn B. Kuhl, Presiding
Non-Appearance (Case Review) - **Completed**

01/18/2008 at 09:00 am in Department 323, Carolyn B. Kuhl, Presiding
Non-Appearance (Case Review) - **Court makes order**

07/27/2007 in Department 323, Carolyn B. Kuhl, Presiding
Ruling on Submitted Matter - **Court makes order**

06/11/2007 at 01:45 pm in Department 323, Carolyn B. Kuhl, Presiding
Motion to Strike (CLASS ALLEGATIONS Demurrer to L.A.'s 3rd Amd Cplt Demurrer to S.D.'s 1st Amd Cplt) -
Submitted-Orally Argued

Click on any of the below link(s) to see proceedings held on or before the date indicated:
TOP [07/26/2011](#) [07/07/2010](#) [08/03/2009](#) [03/20/2007](#)

03/20/2007 at 10:30 am in Department 323, Carolyn B. Kuhl, Presiding
Motion to Strike (Motion to Strike the Class Allegations in Los Angeles' Second Amended Complaint; Various
Demurrers) - **Advanced to a Previous Date**

03/01/2007 at 01:45 pm in Department 323, Carolyn B. Kuhl, Presiding
Hearing on Demurrer - **Overruled**

01/30/2007 at 10:30 am in Department 323, Carolyn B. Kuhl, Presiding
Further Status Conference - **Held-Continued**

12/05/2006 at 03:30 pm in Department 323, Carolyn B. Kuhl, Presiding
Initial Status Conference - **Completed**

11/01/2006 at 03:45 pm in Department 323, Carolyn B. Kuhl, Presiding
Affidavit of Prejudice (ORDER REASSIGNING CASE TO D-323) - **Court makes order**

10/24/2006 at 11:00 am in Department 323, Carolyn B. Kuhl, Presiding
Non-Appearance (Case Review) (reassignment to Judge Kuhl D-323) - **Court makes order**

10/19/2006 at 09:30 am in Department 322, Peter D. Lichtman, Presiding
Court Order - **Completed**

10/05/2006 in Department 322, Peter D. Lichtman, Presiding
Court Order - **Completed**

09/29/2006 in Department 323, Carolyn B. Kuhl, Presiding
Affidavit of Prejudice - **Case is reassigned**

08/16/2006 in Department 309, Anthony J. Mohr, Presiding
Affidavit of Prejudice - **Transferred to different department**

06/19/2006 at 10:00 am in Department 323, Carolyn B. Kuhl, Presiding
Motion of Pet. for Coordination - **Granted**

Click on any of the below link(s) to see proceedings held on or before the date indicated:
TOP [07/26/2011](#) [07/07/2010](#) [08/03/2009](#) [03/20/2007](#)

EXHIBIT C

COPY

1 DAVID F. McDOWELL (CA SBN 125806)
2 BENJAMIN J. FOX (CA SBN 193374)
3 JAMES OLIVA (CA SBN 215440)
4 MORRISON & FOERSTER LLP
5 555 West Fifth Street, Suite 3500
6 Los Angeles, California 90013-1024
7 Telephone: (213) 892-5200
8 Facsimile: (213) 892-5454
9 dmcdowell@mofocom
10 bfox@mofocom
11 joliva@mofocom

7 Attorneys for Defendants
8 TRAVELCITY.COM, LP; SITE59.COM, LLC and
9 TRAVELCITY.COM, INC.

9 (Additional Defendants Listed on Signature Page)

RECEIVED
JUN 27 2006
Dept. 323

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 FOR THE COUNTY OF LOS ANGELES

13 COORDINATION PROCEEDING
14 SPECIAL TITLE [RULE 1550(b)]

15 TRANSIENT OCCUPANCY TAX CASES

16 CITY OF LOS ANGELES, CALIFORNIA, on
17 behalf of itself and all others similarly situated,

18 Plaintiff,

19 v.

20 HOTELS.COM, L.P., et al. and DOES 1 through
21 1000, inclusive,

22 Defendants.

23 CITY OF SAN DIEGO, CALIFORNIA,

24 Plaintiff,

25 v.

26 HOTELS.COM, L.P., et al. and DOES 1 through
27 1000, inclusive,

28 Defendants.

ORIGINAL FILED

JUL 03 2006

LOS ANGELES
SUPERIOR COURT

JUDICIAL COUNCIL COORDINATION
PROCEEDING No. 4472

Assigned to the Hon. Carolyn B. Kuhl
for hearing on Petition for Coordination

[REDACTED] RECOMMENDATIONS
REGARDING COORDINATION AND
ORDER ON STAY REQUEST

Los Angeles Superior Court
Case No. BC326693

San Diego Superior Court
Case No. GIC 861117

la-864933

[PROPOSED] RECOMMENDATIONS REGARDING COORDINATION AND ORDER ON STAY REQUEST

1 In accordance with the Order Assigning Coordination Motion Judge in this matter dated
2 April 19, 2006, the Court makes the following determinations:

3 1. These actions are complex under Rule 1800, *et seq.*, of the California Rules of Court;
4 2. Coordination of *City of Los Angeles v. Hotels.com, et al.*, Los Angeles County Superior
5 Court Case No. BC 326693, and *City of San Diego v. Hotels.com, et al.*, San Diego Superior Court
6 Case No. GIC 86111, which is not opposed by any party, is appropriate under Code of Civil
7 Procedure § 404, *et seq.*, and Rule 1520, *et seq.*, of the California Rules of Court;

8 3. The Court of Appeal, Second Appellate District, is designated, pursuant to Code of
9 Civil Procedure § 404, *et seq.*, and Rule 1505(a) of the California Rules of Court, as the reviewing
10 court herein; and

11 4. It is recommended, pursuant to Code of Civil Procedure § 404, *et seq.*, and Rule 1530
12 of the California Rules of Court, that the Los Angeles Superior Court is the appropriate court site for
13 assignment of the coordination trial judge. The court bases this recommendation on its findings that
14 the Los Angeles Superior Court action has been pending longer than the San Diego Superior Court
15 action; Judge Anthony Mohr has made a substantive ruling in the Los Angeles action, while Judge
16 Richard Strauss has not made any such rulings; court congestion has not delayed either action, and
17 Los Angeles is a more convenient forum for counsel in the action.

18 These cases are not stayed pursuant to Code of Civil Procedure § 404.5 and Rule 1514 of the
19 California Rules of Court; however, only discovery previously authorized in either case or that may
20 be further authorized by Judge Anthony Mohr is allowed. The parties should address all issues
21 regarding discovery matters in either case, including any protective orders, to Judge Anthony Mohr,
22 pending assignment of a coordination trial judge by the Judicial Council.

23
24 Dated:

JUL 03 2006

Carolyn B. Kuhl

Carolyn B. Kuhl
Judge of the Los Angeles Superior Court

1 Submitted By:

2 MORRISON & FOERSTER LLP

3 

4 By: David F. McDowell
5
6 Attorneys for Defendants
7 Travelocity.com, L.P., Site59.com, LLC
8 and Travelocity.com, Inc.

8 *Additional Defendants and Counsel:*

9 Alan E. Friedman (CA SBN 47839)
10 JONES DAY
11 555 South Flower Street, 50th Floor
12 Los Angeles, California 90071
13 Telephone: (213) 489-3939
14 Facsimile: (213) 243-2539
15 Email: aefriedman@jonesday.com
16 Attorneys for Hotels.com GP, LLC,
17 Hotels.com L.P., Expedia, Inc., Hotwire, Inc.,
18 Travelnow.com, Inc.

14 Matthew Oster (CA SBN 190541)
15 McDERMOTT, WILL & EMERY LLP
16 2049 Century Park East, 34th Floor
17 Los Angeles, California 90067
18 Telephone: (310) 277-4110
19 Facsimile: (310) 277-4730
20 Email: moster@mwe.com
21 Attorneys for Orbitz, Inc., Orbitz, LLC,
22 Internetwork Publishing Corp. (d/b/a
23 lodging.com), Cheap Tickets, Inc., Cendant
24 Travel Distribution Services Group, Inc.

20 Darrel J. Hieber (CA SBN 100857)
21 SKADDEN, ARPS, SLATE, MEAGHER
22 & FLOM LLP
23 300 South Grand Avenue, 32nd Floor
24 Los Angeles, CA 90071-3144
25 Telephone: (213) 687-5220
26 Facsimile: (213) 687-5600
27 Email: dhieber@skadden.com
28 Attorneys for priceline.com Inc.,
Lowestfare.com Inc. and Travelweb LLC

1 John Pernick (CA SBN 155468)
2 BINGHAM McCUTCHEN LLP
3 3 Embarcadero Center, 18th Floor
4 San Francisco, CA 94111
5 Telephone: (415) 393-2544
6 Facsimile: (415) 393-2286
7 Email: john.pernick@bingham.com
8 Attorneys for Maupintour Holding, LLC
9
10
11
12
13
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EXHIBIT D

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FILED
LOS ANGELES SUPERIOR COURT



JUL 21 2006

JUL 27 2006
2:42PM

JOHN A. CLARKE, CLERK

John A. Clarke
DEPUTY

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES**

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**Coordination Proceeding
Special Title (Rule 1550(b))**

**JUDICIAL COUNCIL
COORDINATION PROCEEDING
NO. 4472**

**TRANSIENT OCCUPANCY TAX
CASES**

Coordinated actions:

**City of Los Angeles, California
v. Hotels.Com, L.P.**

**SUPERIOR COURT OF CALIFORNIA
COUNTY OF LOS ANGELES
NO. BC 326 693**

**City of San Diego, California
v. Hotels.Com, L.P.**

**SUPERIOR COURT OF CALIFORNIA
COUNTY OF SAN FRANCISCO
NO. GIC 861 117**

ORDER ASSIGNING COORDINATION TRIAL JUDGE

Judge Anthony J. Mohr, Judge of the Los Angeles Superior Court, is hereby assigned pursuant to Code of Civil Procedure section 404.3 and Rule 1540, of the California Rules of Court, to sit as coordination trial judge to hear and determine the coordinated actions listed, at the site or sites he finds appropriate. Immediately upon assignment, the coordination trial judge may exercise all the powers over each coordinated action of a judge of the court in which that action is pending.

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1 Pursuant to Rules 1501(17) and 1540, every paper filed in a coordinated action shall
2 be accompanied by proof of submission of a copy thereof to the coordination trial judge at the
3 following address:

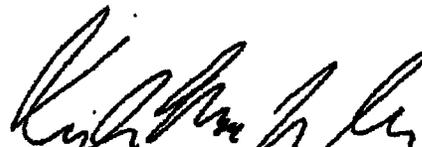
4 Judge Anthony J. Mohr
5 Los Angeles Superior Court
6 Department 309
7 600 South Commonwealth Avenue
8 Los Angeles, California 90005

9 Pursuant to Rule 1511, a copy of every notice of opposition, application for stay
10 order, stay order, notice of hearing on the petition, and order granting or denying coordination
11 shall be transmitted to the Chair of the Judicial Council shall be sent to the following address:

12 Chair, Judicial Council of California
13 Administrative Office of the Courts
14 Attn: Appellate & Trial Court Judicial Services
15 (Civil Case Coordination)
16 455 Golden Gate Avenue
17 San Francisco, California 94102-3660

18 Petitioner is directed to serve a copy of this order on (1) all parties to the included
19 coordinated actions, and (2) the clerk of each court for filing in each included action.
20
21

22 DATED: July 21, 2006.

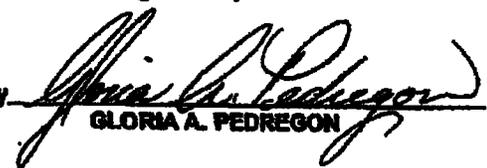
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24 
25 WILLIAM A. MacLAUGHLIN, Presiding Judge
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112000

I further declare under penalty of perjury under the laws of the State of California that the above is true and correct.

JOHN A. CLARKE, Executive Officer/Clerk
of the Los Angeles Superior Court

Dated: July 21, 2006.

By 
GLORIA A. PEDREGON

CERTIFICATE OF MAILING

EXHIBIT E

1 DARREL J. HIEBER (CA Bar No. 100857)
darrel.hieber@skadden.com
2 STACY R. HORTH-NEUBERT (CA Bar No. 214565)
stacy.horth-neubert@skadden.com
3 SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
300 South Grand Avenue
4 Los Angeles, California 90071-3144
Telephone: (213) 687-5000
5 Facsimile: (213) 687-5600

6 Attorneys for Petitioners
PRICELINE.COM INCORPORATED and
7 TRAVELWEB LLC

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA
9 FOR THE COUNTY OF LOS ANGELES, CENTRAL DISTRICT

11 Coordination Proceeding Special
12 Title (Rule 1550(b))

Judicial Counsel Coordination Proceeding
No. 4472

13 TRANSIENT OCCUPANCY TAX CASES

~~PROPOSED~~ ORDER GRANTING
ONLINE TRAVEL COMPANIES'
JOINT PETITION TO ADD-ON CASES

14 Included actions:

Date: April 30, 2009
Time: 1:45 p.m.
Place: Dept. 323: Hon. Carolyn B. Kuhl

15 CITY OF LOS ANGELES, CALIFORNIA v.
16 HOTELS.COM, L.P., et al.
Los Angeles Superior Court Case No.:
17 BC326693

18 CITY OF SAN DIEGO, CALIFORNIA
19 v. HOTELS.COM, L.P.
San Diego Superior Court Case No.:
20 GIC861117

RECEIVED
Dept. 323

COPY

1 The Court, having read and considered the papers submitted by the parties, and having
2 heard oral argument thereon, and good cause appearing therefore, ^{for the reasons stated on the} rules as follows: ^{record at the}
^{hearing}

3 IT IS HEREBY ORDERED that pursuant to Section 404.4 and 404.5 of the California
4 Code of Civil Procedure ("CCP"), and in accordance with Rule 3.515 of the California Rules of
5 Court ("CRC"), the below-listed actions originally filed in the Superior Court of the State of
6 California for the County of Orange, are coordinated as add-on cases to the already-coordinated
7 *Transient Occupancy Tax Cases*, Judicial Council Coordination Proceedings No. 4472:

8 (1) *priceline.com Inc., et al. v. City of Anaheim, et al.*, Case No. 30-2009-00244120, filed
9 February 11, 2009;

10 (2) *Expedia, Inc. v. City of Anaheim, et al.*, Case No. 30-2009-00244175, filed February
11 11, 2009;

12 (3) *Trip Network, Inc., et al. v. City of Anaheim, et al.*, Case No. 30-2009-00244232, filed
13 February 11, 2009;

14 (4) *Orbitz, LLC v. City of Anaheim, et al.*, Case No. 30-2009-00244240, filed February 11,
15 2009;

16 (5) *Travelocity.com LP, et al. v. City of Anaheim, et al.*, Case No. 30-2009-00244139, filed
17 February 11, 2009;

18 (6) *Hotels.com, L.P. v. City of Anaheim, et al.*, Case No. 30-2009-00244176, filed February
19 11, 2009;

20 (7) *Hotwire, Inc. v. City of Anaheim, et al.*, Case No. 30-2009-00244195, filed February 11,
21 2009.

22 IT IS FURTHER ORDERED that the Petitioners' time to respond to the Respondents'
23 Cross-Complaints filed in each of the above-listed actions is stayed pending further ruling of the
24 court.

25 IT IS SO ORDERED.

26 Dated: May 4, 2009

Carolyn B. Kuhl

Hon. Carolyn B. Kuhl

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PROOF OF ELECTRONIC SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the county of Los Angeles, State of California. I am over the age of 18 and not a party to the within action; my business address is 300 S. Grand Avenue, Los Angeles, California 90071.

On May 1, 2009, I served the foregoing documents described as:

[PROPOSED] ORDER GRANTING ONLINE TRAVEL COMPANIES' JOINT PETITION TO ADD-ON CASES

Via electronic filing in accordance with the Court's ruling governing the Judicial Council Coordination Proceeding No. 4472 requiring all documents to be served upon interested parties via the Court's e-Service System.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

Executed on May 1, 2009, at Los Angeles, California.

Eunice L. Bautista
Type or Print Name

/s/ Eunice L. Bautista
Signature

EXHIBIT F

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Elwood Lui (State Bar No. 45538)
Brian D. Hershman (State Bar No. 168175)
JONES DAY
555 South Flower Street
Fiftieth Floor
Los Angeles, CA 90071-2300
Telephone: (213) 489-3939
Facsimile: (213) 243-2539
Email: bherhman@jonesday.com

Attorneys for Petitioners
EXPEDIA, INC., HOTELS.COM, L.P. and
HOTWIRE, INC.

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF LOS ANGELES, CENTRAL DISTRICT**

Coordination Proceeding Special Title (Rule
1550(b))

TRANSIENT OCCUPANCY TAX CASES

- Included actions:
- CITY OF LOS ANGELES, CALIFORNIA v.
HOTELS.COM, L.P., et al.
Los Angeles Superior Court Case No.: BC326693
 - CITY OF SAN DIEGO, CALIFORNIA v.
HOTELS.COM, L.P.
San Diego Superior Court Case No. GIC861117
 - PRICELINE.COM INCORPORATED and
TRAVELWEB LLC v. CITY OF ANAHEIM,
et al.
Orange County Superior Court Case No. 30-
2009-00244120
 - EXPEDIA, INC. v. CITY OF ANAHEIM, et al.
Orange County Superior Court Case No. 30-
2009-00244175
 - TRIP NETWORK, INC., et al. v. CITY OF
ANAHEIM, et al.
Orange County Superior Court Case No. 30-
2009-00244232

ORIGINAL FILE

JUN 14 2009
LOS ANGELES
SUPERIOR COURT

RECEIVED
JUN 14 2009

CASE NO. JCCP 4472

Assigned for all purposes to
Hon. Carolyn B. Kuhl

~~PROPOSED~~ ORDER
GRANTING EXPEDIA ENTITIES'
JOINT PETITION FOR
COORDINATION (CCP § 404.4)

1 ORBITZ, LLC v. CITY OF ANAHEIM, et al.
2 Orange County Superior Court Case No. 30-
2009-00244240

3 TRAVELOCITY.COM LP, et al. v. CITY OF
4 ANAHEIM, et al.
5 Orange County Superior Court Case No. 30-
2009-00244139

6 HOTELS.COM, L.P. v. CITY OF ANAHEIM, et
7 al.
8 Orange County Superior Court Case No. 30-
2009-00244176

9 HOTWIRE, INC. v. CITY OF ANAHEIM, et al.
10 Orange County Superior Court Case No. 30-
2009-00244195

11 HOTWIRE, INC. v. CITY AND COUNTY OF
12 SAN FRANCISCO, et al.
13 San Francisco Superior Court Case No. CGC 09-
488289

14 EXPEDIA, INC. v. CITY AND COUNTY OF
15 SAN FRANCISCO, et al.
16 San Francisco Superior Court Case No. CGC 09-
488292

17 On June 4, 2009, Expedia, Inc.'s and Hotwire, Inc.'s (collectively, the "Expedia Entities")
18 Petition for Coordination to add on certain actions filed in San Francisco Superior Court (the "San
19 Francisco Actions") to the already-coordinated *Transient Occupancy Tax Cases*, Judicial Council
20 Coordination Proceedings No. 4472, came on for hearing. Brian Hershman of Jones Day
21 appeared on behalf of the Expedia Entities. Gary Cruciani and Steven Wolens of McKool &
22 Smith and Deputy City Attorney Jim Emery appeared on behalf of the City and County of San
23 Francisco. William Larson of Kiesel, Boucher & Larson, LLP appeared on behalf of the City of
24 Anaheim. The Court, having read and considered the papers submitted by the parties, and having
25 heard oral argument thereon, and good cause appearing therefore rules as follows:

26 IT IS HEREBY ORDERED that pursuant to Section 404.4 and 404.5 of the California
27 Code of Civil Procedure ("CCP"), and in accordance with Rule 3.515 of the California Rules of
28 Court ("CRC"), the below-listed actions originally filed in the Superior Court of the State of
California for the County of San Francisco, are coordinated as add-on cases to the already-

1 coordinated *Transient Occupancy Tax Cases*, Judicial Council Coordination Proceedings
2 No. 4472:

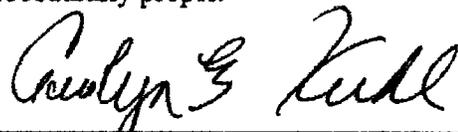
- 3 (1) *Expedia, Inc. v. City and County of San Francisco, et al.*, Case No. CGC 09 488292; and
4 (2) *Hotwire, Inc. v. City and County of San Francisco, et al.*, Case No. CGC 09 488289.

5 The Court finds that coordination is appropriate based on the following: (1) The already-
6 coordinated *Transient Occupancy Tax Cases* include a class action and other actions in which a
7 municipality seeks the same or similar relief as San Francisco seeks against the Expedia Entities;
8 (2) there is substantial overlap of the core issues of interpreting the various transient occupancy
9 tax laws and application of those laws to the facts of how the online travel companies ("OTCs")
10 operate; (3) there is substantial overlap with respect to the application of any individual ordinance
11 to the largely common facts regarding the way each of the various OTCs operate; (4) there is
12 overlap with regard to questions of administrative exhaustion; (5) coordination will save the time
13 of the parties and the court; (6) there is a risk of inconsistent rulings if the matters are not
14 coordinated; and (6) the convenience of the parties in relation to the convenience of the court
15 system.

16 IT IS FURTHER ORDERED that San Francisco's Motion to Strike the Petition for
17 Coordination is DENIED because the Petition is procedurally proper.

18 IT IS SO ORDERED.

19 Dated: June 16, 2009



20

Hon. Carolyn B. Kuhl

21 LAI-3027170v1

EXHIBIT G

COPY

ORIGINAL FILED

AUG 31 2010

LOS ANGELES
SUPERIOR COURT

1 DARREL J. HIEBER (State Bar No. 100857)
darrel.hieber@skadden.com
2 STACY R. HORTH-NEUBERT (State Bar No. 214565)
stacy.horth-neubert@skadden.com
3 SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
300 South Grand Avenue
4 Los Angeles, California 90071-3144
Telephone: (213) 687-5000
5 Facsimile: (213) 687-5600

6 Attorney for Plaintiffs/Petitioners
PRICELINE.COM INC., TRAVELWEB LLC
7 and LOWESTFARE.COM LLC

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA
9 FOR THE COUNTY OF LOS ANGELES, CENTRAL DISTRICT

10
11 Coordination Proceeding Special
Title (Rule 1550(b))

Judicial Counsel Coordination Proceeding
No. 4472

12
13 TRANSIENT OCCUPANCY TAX CASES

~~PROPOSED~~ ORDER GRANTING
ONLINE TRAVEL COMPANIES'
PETITION TO ADD-ON CASE, AND
MOTION FOR STAY PENDING
COORDINATION (CCP § 404.5 & CRC
RULE 3.515)

14
15 Included actions:

Date: August 31, 2010
Time: 11 a.m.
Place: Dept. 323: Hon. Carolyn B. Kuhl

16 CITY OF LOS ANGELES, CALIFORNIA v.
HOTELS.COM, L.P., et al.
Los Angeles Superior Court Case No.:
17 BC326693

18 CITY OF SAN DIEGO, CALIFORNIA
19 v. HOTELS.COM, L.P.
San Diego Superior Court Case No.:
20 GIC861117

21 PRICELINE.COM INCORPORATED and
TRAVELWEB LLC v.
22 CITY OF ANAHEIM, et al.
Orange County Superior Court Case No.:
23 30-2009-00244120

24 EXPEDIA, INC. v.
CITY OF ANAHEIM, et al.
25 Orange County Superior Court Case No.:
30-2009-00244175

26 TRIP NETWORK, INC., et al. v.
27 CITY OF ANAHEIM, et al.
Orange County Superior Court Case No.:
28 30-2009-00244232

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- 1 ORBITZ, LLC v.
2 CITY OF ANAHEIM, et al.
Orange County Superior Court Case No.:
3 30-2009-00244240
- 4 TRAVELOCITY.COM LP, et al., v.
CITY OF ANAHEIM, et al.
5 Orange County Superior Court Case No.:
30-2009-00244139
- 6 HOTELS.COM, L.P. v.
7 CITY OF ANAHEIM, et al.
Orange County Superior Court Case No.:
8 30-2009-00244176
- 9 HOTWIRE, INC. v.
CITY OF ANAHEIM, et al.
10 Orange County Superior Court Case No.:
30-2009-00244195
- 11 HOTWIRE, INC. v. CITY AND COUNTY
12 OF SAN FRANCISCO, et al.
San Francisco Superior Court Case No. CGC
13 09-488289
- 14 EXPEDIA, INC. v. CITY AND COUNTY OF
SAN FRANCISCO, et al.
15 San Francisco Superior Court Case No. CGC
09-488292
- 16 PRICELINE.COM INCORPORATED, et al.
17 v. CITY AND COUNTY OF SAN
FRANCISCO, et al.
18 San Francisco Superior Court Case No. CGC
09-509573
- 19 TRAVELOCITY.COM L.P., et al. v. CITY
20 AND COUNTY OF SAN FRANCISCO, et al.
San Francisco Superior Court Case No. CGC
21 09-489356

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1 ADDITIONAL COUNSEL:

2 Brian D. Hershman (State Bar No. 168175)
James P. Karen (admitted *pro hac vice*)

3 JONES DAY
4 555 South Flower Street
5 Fiftieth Floor
6 Los Angeles, CA 90071-2300
7 Telephone: (213) 489-3939
8 Facsimile: (213) 243-2539

9 Attorneys for
10 EXPEDIA, INC., HOTWIRE, INC., TRAVELNOW.COM, HOTELS.COM, L.P., and
11 HOTELS.COM GP, LLC

12 William B. Grenner (State Bar No. 140448)
13 Nathaniel S. Currall (State Bar No. 210802)
14 K&L GATES LLP
15 1900 Main Street
16 Suite 600
17 Irvine, California 92614-7319
18 Telephone: (949) 253-0900
19 Facsimile: (949) 253-0902

20 Brian S. Stagner (admitted *pro hac vice*)
21 Chad Arnette (admitted *pro hac vice*)
22 KELLY HART & HALLMAN LLP
23 201 Main Street, Suite 2500
24 Fort Worth, TX 76102
25 Telephone: (817) 878-3567
26 Facsimile: (817) 878-9280

27 Attorneys for
28 TRAVELOCITY.COM LP, TRAVELOCITY.COM LLC (formerly TRAVELOCITY.COM INC.)
and SITE59.COM, LLC

Jeffrey A. Rossman (State Bar No. 189865)
Mark J. Altschul (admitted *pro hac vice*)
McDERMOTT, WILL & EMERY LLP
227 West Monroe, Suite 4400
Chicago, IL 60610
Telephone: (312) 372-2000
Facsimile: (312) 984-7700

Attorneys for
ORBITZ, LLC, TRIP NETWORK, INC. (d/b/a CHEAPTICKETS.COM), and INTERNETWORK
PUBLISHING CORP. (d/b/a LODGING.COM)

1 The Court, having read and considered the papers submitted by the parties, and having
2 heard oral argument thereon, and good cause appearing therefore, rules as follows:

3 IT IS HEREBY ORDERED that pursuant to Section 404.4 and 404.5 of the California
4 Code of Civil Procedure, and in accordance with Rule 3.515 of the California Rules of Court, the
5 below-listed action originally filed in the Superior Court of the State of California, County of Los
6 Angeles – West District, is coordinated as an add-on case to the already-coordinated *Transient*
7 *Occupancy Tax Cases*, Judicial Council Coordination Proceedings No. 4472:

8 (1) *City of Santa Monica, California v. Expedia, Inc., et al.*, Case No. SC108568, filed June
9 25, 2010.

10 IT IS FURTHER ORDERED that the above-listed action is stayed pending coordination by
11 this Court.

12

13 IT IS SO ORDERED.

14 Dated: AUG 31 2010
2010

Carolyn B. Kuhl

Hon. Carolyn B. Kuhl

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PROOF OF ELECTRONIC SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the county of Los Angeles, State of California. I am over the age of 18 and not a party to the within action; my business address is 300 S. Grand Avenue, Los Angeles, California 90071.

On July 30, 2010, I served the foregoing documents described as:

[PROPOSED] ORDER GRANTING ONLINE TRAVEL COMPANIES' PETITION TO ADD-ON CASE, AND MOTION TO STAY PENDING COORDINATION (CCP § 404.5 & CRC Rule 3.515)

Via electronic filing in accordance with the Court's ruling governing the Judicial Council Coordination Proceeding No. 4472 requiring all documents to be served upon interested parties via Lexis e-Service System.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

Executed on July 30, 2010, at Los Angeles, California.

Jean A. Chun
Type or Print Name

/s/ Jean A. Chun
Signature

EXHIBIT H



CONFORMED COPY
ORIGINAL FILED
Superior Court of California
County of Los Angeles

JAN 08 2014

Sherri R. Carter, Executive Officer/Clerk
By: Sharon McKinney, Deputy

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**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES**

Coordination Proceeding Special Title (Rule 1550(b)),
TRANSIENT OCCUPANCY TAX CASES

Included actions:

EXPEDIA, INC. v. CITY AND COUNTY OF SAN FRANCISCO, et al.
Case No.: CGC-13-535278

HOTELS.COM L.P. v. CITY AND COUNTY OF SAN FRANCISCO, et al.
Case No.: CGC-13-535277

HOTWIRE, INC. v. CITY AND COUNTY OF SAN FRANCISCO, et al.
Case No.: CGC-13-535275

PRICELINE.COM INCORPORATED v. CITY AND COUNTY OF SAN FRANCISCO, et al.
Case No.: CGC-13-535290

TRAVELCITY.COM, L.P. v. CITY AND COUNTY OF SAN FRANCISCO, et al.
Case No.: CGC-13-535296

ORBITZ, LLC v. CITY AND COUNTY OF SAN FRANCISCO, et al.
Case No.: CGC-13-535273

JCCP No. 4472
[Assigned to Hon. Elihu Berle]

**ORDER GRANTING PETITION
FOR COORDINATION OF ADD-ON
CASES WITH TRANSIENT
OCCUPANCY TAX COORDINATED
PROCEEDINGS**

1 The Court has considered the petition of the Online Travel Companies (OTC) and the
2 opposition thereto of the City and County of San Francisco regarding coordination of the
3 following cases as add-on case to JCCP No. 4472 (*In re Transient Occupancy Tax Cases*):

- 4 • *Expedia, Inc. v. City and County of San Francisco, et al.*,
5 Case No.: CGC-13-535278
- 6 • *Hotels.com L.P. v. City and County of San Francisco, et al.*,
7 Case No.: CGC-13-535277
- 8 • *Hotwire, Inc. v. City and County of San Francisco, et al.*,
9 Case No.: CGC-13-535275
- 10 • *priceline.com Incorporated v. City and County of San Francisco, et al.*,
11 Case No.: CGC-13-535290
- 12 • *Travelocity.com, L.P. v. City and County of San Francisco, et al.*,
13 Case No.: CGC-13-535296
- 14 • *Orbitz, LLC v. City and County of San Francisco, et al.*,
15 Case No.: CGC-13-535273

16 GOOD CAUSE APPEARING, the coordination of the above actions is appropriate under
17 the standards specified in sections 404.1 and 404.4 of the California Code of Civil Procedure, and
18 in accordance with Rule 3.544(d) of the California Rules of Court,

19 IT IS HEREBY ORDERED that the Petition for coordination of Add-On Cases with JCCP
20 No. 4472 (*In re Transient Occupancy Tax Cases*) is GRANTED and the above cases are ordered
21 transferred to this Court for coordination.

22
23 Dated: JAN 08 2014

ELIHU M. BERLE

24 _____
HON. ELIHU M. BERLE
25 JUDGE OF THE SUPERIOR COURT
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EXHIBIT I

List of Ordinances:

Our research has disclosed that 415 cities and 55 counties—a total of 470 public entities—have ordinances that tax transients for occupancy of hotels. The vast majority—over 400 public entities—are substantially identical to the San Diego ordinance language at issue. Specifically:

(a) Tax imposition language.

- 359 (86.5%) of 415 city ordinances and 49 (87.5%) of 55 county ordinances contain nearly identical language for the tax imposition:
“For the privilege of occupancy in any hotel each transient is subject to and shall pay a tax in the amount of [x percent] of the rent charged by the operator.” (See Agoura Hills Mun. Code, § 6502; Alameda City Code, § 3-61.3; Albany Mun. Code, § 4-3.3; Alhambra Mun. Code, § 5.70.020; Aliso Viejo Mun. Code, § 3.06.020; Amador Mun. Code, § 3.16.030; Anderson Mun. Code, § 3.40.020; Antioch Mun. Code, § 3-5.303; Arcadia Mun. Code, § 2662; Arcata Mun. Code, § 6401; Arroyo Grande Mun. Code, § 3.24.030; Artesia Mun. Code, § 3-5.303; Atascadero Mun. Code, § 3-3.03; Atwater Mun. Code, § 3.48.030; Auburn Mun. Code, § 33.187(A); Azusa Mun. Code, § 70-158; Baldwin Park, Mun. Code, § 35.062; Banning City Code, § 3.20.030; Barstow Mun. Code, § 3.16.030; Beaumont Mun. Code, § 3.28.030; Bell Mun.

Code, § 3.24.030; Bell Gardens Mun. Code, § 3.24.030; Bellflower
Mun. Code, § 3.16.030; Belmont City Code, § 23-65; Benicia Mun.
Code, § 3.24.030; Berkeley City Code, § 7.36.030; Beverly Hills
Mun. Code, § 3-1-303; Big Bear Lake Mun. Code, § 3.20.030;
Bishop Mun. Code, § 3.20.030; Blythe Mun. Code, § 3.20.030;
Brawley City Code, § 24.57; Brea City Code, § 3.16.030; Brentwood
Mun. Code, § 3.20.030; Brisbane Mun. Code, § 3.24.030; Buena
Park City Code, § 3.16.030; Calabasas Mun. Code, § 3.16.040;
Calexico Mun. Code, § 3.24.020; California City Mun. Code,
§ 3-2.1.403; Calimesa Mun. Code, § 3.45.030; Calistoga Mun. Code,
§ 3.16.020; Camarillo Mun. Code, § 3.16.030; Campbell Mun. Code,
§ 3.34.020; Carlsbad Mun. Code, § 3.12.030; Carmel Mun. Code,
§ 3.32.020; Carpinteria Mun. Code, § 3.20.030; Carson Mun. Code,
§ 6402; Cathedral City Mun. Code, § 3.24.020; Ceres Mun. Code,
§ 3.24.030; Chico Mun. Code, § 3.52.080; Chino Mun. Code,
§ 3.20.030; Chino Hills Mun. Code, § 3.32.030; Chula Vista Mun.
Code, § 3.40.030; Citrus Heights Mun. Code, § 86-103; Claremont
Mun. Code, § 3.28.020; Clayton Mun. Code, § 3.28.030; Clearlake
Mun. Code, § 18-12; Cloverdale Mun. Code, § 3.44.030; Coachella
Mun. Code, § 4.28.030; Coalinga Mun. Code, § 3-7.03; Colfax Mun.
Code, § 3.20.020; Colton Mun. Code, § 3.24.030; Colusa City Code,
§ 8-39; Commerce Mun. Code, § 3.10.030; Compton Mun. Code,

§ 3-2.3; Concord Mun. Code, § 3.15.230; Corcoran City Code,
§ 3-2B-2; Corning Mun. Code, § 3.28.020; Corona Mun. Code,
§ 3.34.010; Corte Madera Mun. Code, § 3.08.030; Costa Mesa Mun.
Code, § 16-68; Cotati Mun. Code, § 3.12.030; Covina Mun. Code,
§ 3.16.030; Culver City Code, § 11.02.105; Cupertino Mun. Code,
§ 3.12.030; Daly City Mun. Code, § 3.32.020; Dana Point Mun.
Code, § 3.25.030; Danville Mun. Code, § 3-2.3; Davis Mun. Code,
§ 15.05.020; Del Mar Mun. Code, § 3.12.010(A); Del Rey Oaks
Mun. Code, § 3.20.030; Delano Mun. Code, § 3.20.030; Diamond
Bar City Code, § 3.16.030; Dinuba Mun. Code, adopting
§ 1-05-1360 of Tulare County Code; Dixon City Code, § 4.06.030;
Downey Mun. Code, § 6127; Duarte Mun. Code, § 3.05.030; Dublin
Mun. Code, § 3.16.030; Dunsmuir Mun. Code, § 3.24.020; East Palo
Alto Mun. Code, § 3.68.030; El Cajon Mun. Code, § 3.44.040; El
Centro City Code, § 25-59; El Cerrito Mun. Code, § 4.28.030; El
Monte Mun. Code, § 3.16.030; El Paso de Robles Mun. Code,
§ 5.06.030; El Segundo City Code, § 3-4-3(A); Elk Grove Mun.
Code, § 3.08.030; Emeryville Mun. Code, § 3-3.403; Encinitas Mun.
Code, § 3.12.010(A); Escalon Mun. Code, § 3.16.030; Escondido
Mun. Code, § 25-78; Etna Mun. Code, § 3.16.030; Eureka Mun.
Code, § 35.072; Exeter Mun. Code, § 3.24.030; Fairfax Town Code,
§ 3.32.020; Fairfield City Code, § 18-13(a); Ferndale Bus. Ord.

Code, § 12.01.1; Fillmore Mun. Code, § 3.12.045; Folsom Mun.
Code, § 3.14.030; Fontana City Code, § 10-222; Fort Bragg Mun.
Code, § 3.12.030; Fortuna Mun. Code, § 3.12.030; Fremont Mun.
Code, § 3.10.280; Fullerton Mun. Code, § 4.92.030; Galt Mun.
Code, § 3.36.030; Garden Grove Mun. Code, § 3.12.030(A);
Gardena Mun. Code, § 3.16.050; Gilroy City Code, § 25A-2;
Glendale Mun. Code, § 4.32.030; Glendora Mun. Code, § 3.20.030;
Goleta Mun. Code, § 3.06.020; Gonzales City Code, § 3.32.020;
Grass Valley Mun. Code, § 3.16.030; Gridley Mun. Code,
§ 3.40.030; Guadalupe Mun. Code, § 3.20.020; Gustine Mun. Code,
§ 9-5-2; Half Moon Bay Mun. Code, § 3.12.030; Hanford Mun.
Code, § 3.24.030; Hawaiian Gardens Mun. Code, § 5.95.030;
Hawthorne Mun. Code, § 3.40.030; Hayward Mun. Code, § 8-4.20;
Healdsburg City Code, § 3.12.030; Hemet Mun. Code, § 74-72;
Hercules Mun. Code, § 8-7.201; Hermosa Beach City Code,
§ 3.32.030; Hesperia Mun. Code, § 3.10.030(A); Highland Mun.
Code, § 3.20.030; Hollister Mun. Code, § 3.32.030; Holtville Mun.
Code, § 3.16.030; Huntington Beach Mun. Code, § 3.28.030;
Huntington Park Mun. Code, § 3-8.03; Huron Mun. Code,
§ 3.16.030; Imperial Beach Mun. Code, § 3.24.030; Indio Mun.
Code, § 34.37; Industry Mun. Code, § 3.36.030; Inglewood Mun.
Code, § 9-56; Ione Mun. Code, § 3.16.030; Irvine Mun. Code,

§ 2-9-402; Jackson Mun. Code, § 3.24.030; King City Mun. Code,
§ 3.12.030; Kingsburg Mun. Code, § 3.16.030; La Mesa Mun. Code,
§ 6.09.030; La Mirada Mun. Code, § 3.06.030; La Palma City Code,
§ 14-118; La Puente Mun. Code, § 5.06.040; La Verne Mun. Code,
§ 3.16.030; Laguna Beach Mun. Code, § 5.05.030; Laguna Hills
Mun. Code, § 3-24.030; Laguna Nigel Mun. Code, § 3-5-3; Laguna
Woods Mun. Code, § 3.14.020; Lake Elsinore Mun. Code,
§ 3.32.030; Lakeport Mun. Code, § 3.20.030; Lakewood Mun. Code,
§ 6903; Lancaster Mun. Code, § 3.16.030; Larkspur Mun. Code,
§ 3.12.030; Lathrop Mun. Code, § 3.16.040(A); Lawndale Mun.
Code, § 3.24.030; Lemon Grove Mun. Code, § 3.20.030; Lemoore
Mun. Code, § 3-3B-3; Lindsay Mun. Code, § 5.24.040; Livermore
Mun. Code, § 3.12.030; Livingston Mun. Code, § 3-15-3; Lodi Mun.
Code, § 3.12.030; Loma Linda Mun. Code, § 3.12.030; Lomita Mun.
Code, § 7-2.03; Lompoc Mun. Code, § 3.12.030; Loomis Mun.
Code, § 3.20.020; Los Alamitos Mun. Code, § 3.16.030; Los Altos
Mun. Code, § 3.36.020; Los Angeles Mun. Code, § 21.7.3; Los
Banos Mun. Code, § 3-13.03; Los Gatos Town Code, § 25.30.015;
Madera City Mun. Code, § 8-4.03; Malibu Mun. Code, § 3.24.030;
Mammoth Lakes Mun. Code, § 3.12.040; Manhattan Beach Mun.
Code., § 8.20.020; Manteca Mun. Code, § 3.16.030; Martinez Mun.
Code, § 3.28.030; Marysville Mun. Code, § 3.12.030; Maywood

Mun. Code, § 3-5.303; McFarland Mun. Code, § 3.24.030; Menlo Park Mun. Code, § 3.16.030; Merced Mun. Code, § 3.08.030; Mill Valley Mun. Code, § 5.28.030; Milbrae Mun. Code, § 3.30.030; Milpitas Mun. Code, § III-13-3.00; Mission Viejo Mun. Code, § 3.25.030; Modesto Mun. Code, § 8-2.603(a); Monrovia Mun. Code, § 3.44.030; Montclair Mun. Code, § 3.32.020; Montebello Mun. Code, § 3.40.130; Monterey City Code, § 35-11; Moorpark Mun. Code, § 3.18.020; Morgan Hill Mun. Code, § 3.24.020; Mount Shasta Mun. Code, § 3.12.020; Mountain View City Code, § 33.2; Napa Mun. Code, § 3.20.020; National City Mun. Code, § 4.32.030; Nevada Mun. Code, § 3.24.030; Newark Mun. Code, § 3.16.020; Newport Beach Mun. Code, § 3.16.030; Norco Mun. Code, § 3.36.030; Novato Rev. Gen. Ords., § 16-2-3; Oakdale City Code, § 11-14; Oakland Mun. & Planning Codes, § 4.24.030; Oakley Mun. Code, § 3.2.006(a); Oceanside City Code, § 34-15; Ojai Mun. Code, § 8-1.410; Ontario Mun. Code, § 3-6.03; Orange Mun. Code, § 5.16.030; Orinda Mun. Code, § 3.12.030; Orland Mun. Code, § 3.12.020; Oroville City Code, § 24-104; Oxnard City Code, § 13-16; Pacifica Mun. Code, § 3-7.03; Palo Alto Mun. Code, § 2.33.020; Paradise Mun. Code, § 3.24.030; Paramount City Code, § 40-17; Parlier Mun. Code, § 3.20.030; Pasadena Mun. Code, § 4.44.030; Patterson Mun. Code, § 3.68.030; Perris Mun. Code, § 3.24.030;

Petaluma Mun. Code, § 4.24.030; Pico Rivera Mun. Code,
§ 3.36.030; Pinole Mun. Code, § 3.24.020; Pismo Beach Mun. Code,
§ 3.20.030; Pittsburg Mun. Code, § 3.12.030; Placentia Mun. Code,
§ 3.20.020; Placerville City Code, § 5-16-3; Pleasant Hill Mun.
Code, § 5.30.030; Pleasanton Mun. Code, § 3.20.030; Plymouth
Mun. Code, § 3.30.030; Point Arena Mun. Code, § 3.30.030;
Pomona City Code, § 50-82; Port Hueneme Mun. Code, § 2718;
Porterville City Code, § 22-12; Portola Mun. Code, § 3.20.030;
Poway Mun. Code, § 3.16.030; Rancho Cordova Mun. Code,
§ 3.08.030; Rancho Cucamonga Mun. Code, § 3.40.020; Rancho
Mirage Mun. Code, § 3.24.030; Rancho Palos Verdes Mun. Code,
§ 3.16.030; Red Bluff Mun. Code, § 21.21(A); Redding Mun. Code,
§ 4.12.020; Redlands Mun. Code, § 3.24.100; Redondo Beach Mun.
Code, § 8-2.03; Redwood City Code, § 32.75; Reedley City Code,
§ 3-7-3; Rialto Mun. Code, § 3.08.030; Richmond Mun. Code,
§ 7.88.030; Ridgecrest Mun. Code, § 3-4.103(a); Rio Dell Mun.
Code, § 3.15.030; Rio Vista Mun. Code, § 3.20.020; Ripon Mun.
Code, § 3.16.030; Riverbank City Code, § 34.47; Riverside Mun.
Code, § 5.32.030; Rocklin Mun. Code, § 5.24.030; Rohnert Park
Mun. Code, § 3.24.030; Rosemead Mun. Code, § 3.16.030; Roseville
Mun. Code, § 4.24.030; Sacramento Mun. Code, § 3.28.050; Saint
Helena Mun. Code, § 3.28.020; San Bernardino Mun. Code,

§ 3.55.020; San Bruno Mun. Code, § 3.32.010; San Buenaventura Mun. Code, § 4.115.030; San Carlos Mun. Code, § 3.24.030; San Diego Mun. Code, § 35.0103; San Dimas Mun. Code, § 3.20.020; San Gabriel Mun. Code, § 35.057; San Jacinto Mun. Code, § 3.20.030; San José Mun. Code, § 4.72.040; San Juan Bautista Mun. Code, § 3-4-205; San Juan Capistrano Mun. Code, § 3-3.603; San Leandro City Charter, § 2-10-110; San Luis Obispo Mun. Code, § 3.04.030; San Marcos Mun. Code, § 3.16.030; San Pablo Mun. Code, § 3.28.060; San Rafael Mun. Code, § 3.20.030; San Ramon Mun. Code, § A9-23; Sanger City Code, § 66-128; Santa Ana Mun. Code, § 35-127(a); Santa Barbara City Code, § 4.08.030; Santa Clara City Code, § 3.25.030; Santa Clarita Mun. Code, § 3.34.030; Santa Cruz Mun. Code, § 3.28.030; Code of Santa Fe Springs, § 35.032; Santa Maria Mun. Code, § 3-9.03; Santa Paula Mun. Code, § 37.67; Santa Rosa City Code, § 3-28.020; Saratoga City Code, § 5-25.030; Scotts Valley Mun. Code, § 3.24.030; Seal Beach City Code, § 4.35.010(A); Seaside Mun. Code, § 3.24.020; Sebastopol Mun. Code, § 3.12.030; Selma City Code, § 5-15-3; Shasta Lake Mun. Code, § 3.20.020; Signal Hill Mun. Code, § 3.16.030; Simi Valley Mun. Code, § 3-5.303; Solana Beach Mun. Code, § 3.36.010; Soledad Mun. Code, § 3.16.030; Sonoma Mun. Code, § 3.16.030; Sonora Mun. Code, § 3.20.030; South Gate Mun. Code, § 2.74.030;

South San Francisco Mun. Code, § 4.20.030; Stanton Mun. Code, § 5.12.030; Stockton Mun. Code, § 3.28.030; Sunnyvale Mun. Code, § 3.16.040; Susanville Mun. Code, § 3.20.030; Taft Mun. Code, § 4-10.3; Temecula Mun. Code, § 3.20.030; Temple City Mun. Code, § 5352; Thousand Oaks Mun. Code, § 3-14.03; Torrance Mun. Code, § 222.2.1; Tracy Mun. Code, § 8.08.230; Trinidad Mun. Code, § 3.20.030; Truckee Mun. Code, § 3.24.030; Tulare Mun. Code, § 5.68.030; Turlock Mun. Code, § 3-6-02; Tustin City Code, § 2703; Twentynine Palms Mun. Code, § 3.24.030; Ukiah Mun. Code, § 1752; Union City Mun. Code, § 3.18.020; Upland Mun. Code, § 3.12.030; Vacaville Mun. Code, § 3.16.020; Vallejo Mun. Code, § 3.19.030; Visalia Mun. Code, § 3.28.020; Vista Mun. Code, § 3.24.020; Walnut Creek Mun. Code, § 8-3.03; Wasco Mun. Code, § 3.20.030; Waterford Mun. Code, § 3.44.030; Watsonville Mun. Code, § 3-6.303; Weed Mun. Code, § 3.28.030; West Hollywood Mun. Code, § 3.32.030; West Sacramento Mun. Code, § 3.28.030; Westlake Village Mun. Code, § 6.4.020; Westminster Mun. Code, § 5.14.020; Wheatland Mun. Code, § 5-54.030(A); Whittier Mun. Code, § 3.20.030; Wildomar Mun. Code, § 3.36.030; Williams Mun. Code, § 3.24.030; Willits Mun. Code, § 3.28.030; Willows Mun. Code, § 3.25.030; Windsor Town Code, § 2-3-200; Woodlake Mun. Code, § 1-05-1360(f) of Tulare County Code; Woodland City Code,

§ 23.49; Yorba Linda Mun. Code, § 3.28.030; Yountville Mun. Code, § 3.16.030; Yreka Mun. Code, § 3.12.030; Yuba City Mun. Code, § 3-6.404(a); Yucaipa Mun. Code, § 3.20.030; Amador County Code, § 3.16.030; Alpine County Code, § 3.16.030; Butte County Code, § 23A-3; Calaveras County Code, § 3.12.030; Colusa County Code, § 18A-3; Contra Costa County Code, § 64-4.402; Del Norte County Code, § 3.08.30; El Dorado County Ord. Code, § 3.28.030; Glenn County Code, § 120.030; Humboldt County Code, § 712-3; Imperial County Ord. Code, § 4.16.030; Inyo County Code, § 3.20.030; Ord. Code Kern County, § 4.16.030; Code Ords. Kings County, § 22-38; Lake County Code, § 18-12; Lassen County Code, § 3.24.020; Los Angeles County Code, § 4.72.040; Madera County Code, § 3.20.030; Marin County Code, § 3.20.030; Mariposa County Code, § 3.36.030; Mendocino County Code, § 5.20.030; Merced County Code, § 5.32.040; Monterey County Code, § 5.40.030; Napa County Code, § 3.32.030; Nevada County Code, § G-V 5.3; Placer County Code, § 4.16.030; Plumas County Code, § 3-4.03; Riverside County Code, § 4.16.030; Sacramento County Code, § 3.08.030; San Benito County Code, § 5.03.052; San Bernardino County Code, § 14.0203(b); San Diego County Code Reg. Ords., § 22.203; San Joaquin County Ord. Code, § 3-4001; San Luis Obispo County Code, § 3.08.030; San Mateo County Ord. Code, § 5.136.020; Santa

Barbara County Code, § 32-12; Santa Clara County Code, § A30-50;
Shasta County Code, § 3.16.020; Siskiyou County Code, § 8-4.03;
Solano County Code, § 11-21; Stanislaus County Code, § 4.04.020;
Sutter County Ord. Code, § 150-020; Tehama County Code,
§ 4.12.020; Trinity County Code, § 3.28.030; Tulare County Code,
§ 1-05-1360; Tuolumne County Ord. Code, § 3.32.030; Ventura
County Ord. Code, § 11211; Yolo County Code, § 3-7.03; Yuba
County Ord. Code, § 5.30-020.

- 56 of the 415 city ordinances (including Santa Monica and Anaheim) and 7 of the 55 county ordinances deviate from this common tax imposition language by omitting “for the privilege of occupancy” or “charged by the operator,” describing rent in a different manner, or otherwise. (See Adelanto Mun. Code, § 3.35.030(A); American Canyon Mun. Code, § 3.24.030; Anaheim Mun. Code, § 2.12.010; Angels Mun. Code, § 3.12.020; Apple Valley Mun. Code, § 3.24.030; Arvin Mun. Code, § 3.28.020; Avalon Mun. Code, § 3-3.403; Bakersfield Mun. Code, § 3.40.020(A); Buellton Mun. Code, § 3.28.030; Burbank Mun. Code, § 2-4-603; Canyon Lake Mun. Code, § 3.28.030; Cerritos Mun. Code, § 3.32.020; Chowchilla Mun. Code, § 3.16.040; Clovis Mun. Code, § 3.3.403(a); Coronado Mun. Code, § 16.12.030; Crescent City Mun. Code, § 3.20.020; Cypress City Code, § 26-23; Desert Hot Springs Mun. Code, § 3.20.030;

Eastvale Mun. Code, § 4.28.030; Fountain Valley Mun. Code, § 3.08.030; Fowler Mun. Code, § 3-6.03; Fresno Mun. Code, § 7-603; Greenfield Mun. Code, § 3.28.030; Indian Wells Mun. Code, § 3.12.030; Irwindale Mun. Code, § 3.14.030; La Quinta Mun. Code, § 3.24.030; Lafayette Mun. Code, § 9-503; Lake Forest Mun. Code, § 3.25.030; Long Beach Mun. Code, §§ 3.64.030, 3.64.035; Maricopa Mun. Code, § 3.24.020; Marina Mun. Code, § 3.12.030; Mendota Mun. Code, § 3.28.030; Menifee Mun. Code, § 3.28.030; Moreno Valley Mun. Code, § 3.24.030; Murrieta Mun. Code, § 3.24.030; Norwalk Mun. Code, § 3.32.030; Pacific Grove Mun. Code, § 6.09.020; Palm Desert Mun. Code, § 3.28.030; Palm Springs Mun. Code, § 3.24.030; Palmdale Mun. Code, § 3.24.030; Salinas City Code, § 32-22(a); San Clemente Mun. Code, § 3.24.020; San Francisco Tax & Bus. Regs. Code, § 502; Sand City Mun. Code, § 3.24.030; Santa Monica Mun. Code, § 6.68.020; Santee Mun. Code, § 3.16.03; Sausalito Mun. Code, § 3.12.030; Solvang Mun. Code, § 3-2-2; South Lake Tahoe City Code, § 28A-13; Suisun City Code, § 5.06.030; Tehachapi Mun. Code, § 3.24.020; Tiburon Mun. Code, § 7-2; Victorville Mun. Code, § 3.12.030; Walnut City Code, § 32-3; West Covina Mun. Code, § 21-45; Yucca Valley Mun. Code, § 3.24.030; Alameda County Code Ord., § 2.132.040; Modoc County Code, § 3.20.030; Mono County Code, § 3.28.060; Santa Cruz

County Code, § 4.24.030; Sierra County Code, § 5.20.020; Sonoma County Code, § 12-11.

(b) Definition of “Rent”

- 396 (95.4%) of 415 cities and 51 (92.7%) of 55 counties similarly define “rent” as “the consideration charged” (or “total charge”) “for the occupancy of a room” (or “space” or “lodging”). (See Adelanto Mun. Code, § 3.35.020(E); Agoura Hills Mun. Code, § 6501; Alameda City Code, § 3-61.2; Albany Mun. Code, § 4-3.2; Alhambra Mun. Code, § 5.70.010; Aliso Viejo Mun. Code, § 3.06.010; Amador Mun. Code, § 3.16.020; American Canyon Mun. Code, § 3.24.020; Anaheim Mun. Code, § 2.12.005.080; Anderson Mun. Code, § 3.40.010(E); Antioch Mun. Code, § 3-5.302; Apple Valley Mun. Code, § 3.24.020(5); Arcadia Mun. Code, § 2661.5; Arcata Mun. Code, § 6400; Arroyo Grande Mun. Code, § 3.24.0203-5.302(e); Artesia Mun. Code, § 3-5.302(e); Arvin Mun. Code, § 3.28.010(C); Atascadero Mun. Code, § 3-3.02(d); Atwater Mun. Code, § 3.48.020(e); Auburn Mun. Code, § 33.186; Azusa Mun. Code, § 70-157; Bakersfield Mun. Code, § 3.40.010(C); Baldwin Park Mun. Code, § 35.061; Banning City Code, § 3.20.020; Barstow Mun. Code, § 3.16.020; Beaumont Mun. Code, § 3.28.020(E); Bell Mun. Code, § 3.24.020; Bell Gardens Mun. Code, § 3.24.020(E);

Bellflower Mun. Code, § 3.16.020; Belmont City Code, § 23.64;
Benicia Mun. Code, § 3.24.020(E); Berkeley City Code, § 7.36.020;
Beverly Hills Mun. Code, § 3-1-302; Big Bear Lake Mun. Code,
§ 3.20.020(E); Bishop Mun. Code, § 3.20.020(E); Blythe Mun.
Code, § 3.20.020(E); Brea City Code, § 3.16.020; Brentwood Mun.
Code, § 3.20.020; Brisbane Mun. Code, § 3.24.020(E); Buellton
Mun. Code, § 3.28.020; Buena Park City Code, § 3.16.020; Burbank
Mun. Code, § 2-4-602; Calabasas Mun. Code, § 3.16.020; Calexico
Mun. Code, § 3.24.010(E); California City Mun. Code, § 3-
2.1.402(d); Calimesa Mun. Code, § 3.45.020; Calistoga Mun. Code,
§ 3.16.010(d); Camarillo Mun. Code, § 3.16.020(e); Campbell Mun.
Code, § 3.34.010(5); Canyon Lake Mun. Code, § 3.28.020(e);
Carlsbad Mun. Code, § 3.12.020(5); Carmel Mun. Code,
§ 3.32.010(e); Carpinteria Mun. Code, § 3.20.020(e); Carson Mun.
Code, § 6401(e); Cathedral City Mun. Code, § 3.24.010; Ceres Mun.
Code, § 3.24.020; Chico Mun. Code, § 3.52.060; Chino Mun. Code,
§ 3.20.020(E); Chino Hills Mun. Code, § 3.32.020; Chowchilla Mun.
Code, § 3.16.020(E); Chula Vista Mun. Code, § 3.40.020(F); Citrus
Heights Mun. Code, § 86-102; Claremont Mun. Code, § 3.28.010(E);
Clayton Mun. Code, § 3.28.020; Clearlake Mun. Code, § 18-11.1(e);
Cloverdale Mun. Code, § 3.44.020; Clovis Mun. Code, § 3.3.402;
Coachella Mun. Code, § 4.28.020; Coalinga Mun. Code, § 3-7.02;

Colfax Mun. Code, § 3.20.010; Colton Mun. Code, § 3.24.020;
Colusa City Code, § 8-38; Commerce Mun. Code, § 3.10.020(6);
Compton Mun. Code, § 3-2.2; Concord Mun. Code, § 3.15.220;
Corcoran City Code, § 3.2B-1; Corning Mun. Code, § 3.28.010;
Corona Mun. Code, § 3.34.020(E); Coronado Mun. Code,
§ 16.12.020(E); Corte Madera Mun. Code, § 3.08.020(5); Costa
Mesa Mun. Code, § 16-66; Cotati Mun. Code, § 3.12.020(d); Covina
Mun. Code, § 3.16.020(D); Crescent City Mun. Code, § 3.20.010(D);
Culver City Code, § 11.02.100; Cupertino Mun. Code,
§ 3.12.020(E); Cypress City Code, § 26-21; Daly City Mun. Code,
§ 3.32.010(E); Dana Point Mun. Code, § 3.25.020; Danville Mun.
Code, § 3-2.2; Davis Mun. Code, § 15.05.010; Del Mar Mun. Code,
§ 3.12.030; Del Rey Oaks Mun. Code, § 3.20.020; Delano Mun.
Code, § 3.20.020(E); Desert Hot Springs Mun. Code, § 3.20.010;
Diamond Bar City Code, § 3.16.020; Dinuba Mun. Code, adopting
§ 1-05-1355(f) of Tulare County Code; Downey Mun. Code,
§ 6126.3; Duarte Mun. Code, § 3.05.020(e); Dublin Mun. Code,
§ 3.16.020; Dunsmuir Mun. Code, § 3.24.010; East Palo Alto Mun.
Code, § 3.68.020; Eastvale Mun. Code, § 4.28.020; El Cajon Mun.
Code, § 3.44.030(D); El Centro City Code, § 25-58; El Cerrito Mun.
Code, § 4.28.020; El Monte Mun. Code, § 3.16.020; El Paso De
Robles Mun. Code, § 5.06.020; El Segundo City Code, § 3-4-2; Elk

Grove Mun. Code, § 3.08.020; Emeryville Mun. Code, § 3-3.402;
Encinitas Mun. Code, § 3.12.030; Escalon Mun. Code,
§ 3.16.020(E); Escondido Mun. Code, § 25-75; Etna Mun. Code,
§ 3.16.020(E); Eureka Mun. Code, § 35.071; Exeter Mun. Code,
§ 3.24.020(e); Fairfax Town Code, § 3.32.010; Fairfield City Code,
§ 18.12; Ferndale Bus. Ord. Code, § 11.01.5; Fillmore Mun. Code,
§ 3.12.030; Folsom Mun. Code, § 3.14.020; Fontana City Code,
§ 10-221; Fort Bragg Mun. Code, § 3.12.020; Fortuna Mun. Code,
§ 3.12.020(E); Fountain Valley Mun. Code, § 3.08.020(5); Fowler
Mun. Code, § 3.6.02(e); Fremont Mun. Code, § 3.10.270; Fresno
Mun. Code, § 7-602(f); Fullerton Mun. Code, § 4.92.020; Galt Mun.
Code, § 3.36.020(E); Garden Grove Mun. Code, § 3.12.020(7);
Gardena Mun. Code, § 3.16.020; Gilroy City Code, § 25A-1;
Glendale Mun. Code, § 4.32.020; Glendora Mun. Code,
§ 5.20.020(5); Goleta Mun. Code, § 3.20.010 (E); Gonzales City
Code, § 3.32.010; Grass Valley Mun. Code, § 3.16.020; Greenfield
Mun. Code, § 3.28.020(f); Guadalupe Mun. Code, § 3.20.010;
Gustine Mun. Code, § 9-5-1; Half Moon Bay Mun. Code,
§ 3.12.020(E); Hanford Mun. Code, § 3.24.020; Hawaiian Gardens
Mun. Code, § 5.95.020; Hawthorne Mun. Code, § 3.40.020(E);
Hayward Mun. Code, § 8-4.10(e); Healdsburg City Code,

§ 3.12.020(j); Hemet Mun. Code, § 74-71; Hercules Mun. Code, § 8-7.102(e); Hermosa Beach City Code, § 3.32.020; Highland Mun. Code, § 3.20.020; Hollister Mun. Code, § 3.32.020; Holtville Mun. Code, § 3.16.020(E); Huntington Beach Mun. Code, § 3.28.020; Huntington Park Mun. Code, § 3-8.02(e); Huron Mun. Code, § 3.16.020; Imperial Beach Mun. Code, § 3.24.020(D); Indian Wells Mun. Code, § 3.12.020; Indio Mun. Code, § 34.36; Industry Mun. Code, § 3.36.020(E); Ione Mun. Code, § 3.16.020; Irvine Mun. Code, § 2-9-401; Irwindale Mun. Code, § 3.14.020; Jackson Mun. Code, § 3.24.020; King City Mun. Code, § 3.12.020(5); Kingsburg Mun. Code, § 3.16.020; La Mesa Mun. Code, § 6.09.020(E); La Mirada Mun. Code, § 3.06.020; La Palma City Code, § 14-117; La Puente Mun. Code, § 5.06.030; La Quinta Mun. Code, § 3.24.020(e); La Verne Mun. Code, § 3.16.020(E); Lafayette Mun. Code, § 9-502; Laguna Hills Mun. Code, § 3-24.020; Laguna Niguel Mun. Code, § 3-5-2; Laguna Woods Mun. Code, § 3.14.010(20); Lake Elsinore Mun. Code, § 3.32.020; Lake Forest Mun. Code, § 3.25.020; Lakeport Mun. Code, § 3.20.020(E); Lakewood § 6902(E); Lancaster Mun. Code, § 3.16.020; Larkspur Mun. Code, § 3.12.020(5); Lawndale Mun. Code, § 3.24.020(5); Lemon Grove Mun. Code, § 3.20.020(E); Lemoore Mun. Code, § 3-3B-2; Lindsay

Mun. Code, § 5.24.020(e); Livermore Mun. Code, § 3.12.020;
Livingston Mun. Code, § 3-15-2; Lodi Mun. Code, § 3.12.010(E);
Loma Linda Mun. Code, § 3.12.020(E); Lomita Mun. Code, § 7-
2.02(e); Lompoc Mun. Code, § 3.12.020; Long Beach Mun. Code,
§ 3.64.010(I); Loomis Mun. Code, § 3.20.010; Los Alamitos Mun.
Code, § 3.16.020; Los Altos Mun. Code, § 3.36.010(E); Los Angeles
Mun. Code, § 21.7.2(e); Los Banos Mun. Code, § 3-13.02(e); Los
Gatos Town Code, § 25.30.010; Madera City Mun. Code,
§ 3.16.020(E); Malibu Mun. Code, § 3.24.020; Manhattan Beach
Mun. Code, § 8.20.010(E); Manteca Mun. Code, § 3.16.020(E);
Maricopa Mun. Code, § 3.24.010(C); Marina Mun. Code,
§ 3.12.020; Martinez Mun. Code, § 3.28.020(E); Marysville Mun.
Code, § 3.12.020(5); Maywood Mun. Code, § 3-5.302(E); Mcfarland
Mun. Code, § 3.24.020(E); Mendota Mun. Code, § 3.28.020(C);
Menifee Mun. Code, § 3.28.020; Menlo Park Mun. Code,
§ 3.16.020(5); Merced Mun. Code, § 3.48.020(e); Mill Valley Mun.
Code, § 5.28.010(E); Millbrae Mun. Code, § 3.30.020(E); Milpitas
Mun. Code, § III-13-2.04; Mission Viejo Mun. Code, § 3.25.020;
Modesto Mun. Code, § 8-2.602(e); Monrovia Mun. Code,
§ 3.44.020; Montebello Mun. Code, § 3.40.020; Monterey City
Code, § 35-10; Moorpark Mun. Code, § 3.18.010; Moreno Valley

Mun. Code, § 3.24.020; Morgan Hill Mun. Code, § 3.24.010(E);
Mount Shasta Mun. Code, § 3.12.010(E); Mountain View City Code,
§ 33.1(e); Murrieta Mun. Code, § 3.24.020; Napa Mun. Code,
§ 3.32.010; National City Mun. Code, § 4.32.020(E); Nevada Mun.
Code, § 3.24.020; Newark Mun. Code, § 3.16.010(E); Newport
Beach Mun. Code, § 3.16.020; Norco Mun. Code, § 3.36.020(E);
Norwalk Mun. Code, § 3.32.020; Novato Rev. Gen. Ords., § 16-2-
2(e); Oakdale City Code, § 11-113; Oakland Mun. & Planning
Codes, § 4.24.020; Oakley Mun. Code, § 3.2.004(a)(5); Oceanside
City Code, § 34.14; Ojai Mun. Code, § 8-1.407; Ontario Mun. Code,
§ 3-6.02(e); Orange Mun. Code, § 5.16.020(E); Orinda Mun. Code,
§ 3.12.020; Orland Mun. Code, § 3.12.010; Oroville City Code,
§ 24-103; Oxnard City Code, § 13-15(i); Pacific Grove Mun. Code,
§ 6.09.010; Pacifica Mun. Code, § 3-7.02(e); Palo Alto Mun. Code,
§ 2.33.010(e); Palm Desert Mun. Code, § 3.28.020(D); Palm Springs
Mun. Code, § 3.24.020(5); Paradise Mun. Code, § 3.24.020;
Paramount City Code, § 40-16; Parlier Mun. Code, § 3.20.020(f);
Pasadena Mun. Code, § 4.44.020(E); Patterson Mun. Code,
§ 3.68.020; Perris Mun. Code, § 3.24.020(E); Petaluma Mun. Code,
§ 4.24.020(f); Pico Rivera Mun. Code, § 3.36.020(E); Pinole Mun.
Code, § 3.24.010(E); Pismo Beach Mun. Code, § 3.20.020; Pittsburg

Mun. Code, § 3.12.020(E); Placentia Mun. Code, § 3.20.010(5); Pleasant Hill Mun. Code, § 5.30.020; Pleasanton Mun. Code, § 3.20.020; Plymouth Mun. Code, § 3.30.020; Point Arena Mun. Code, § 3.30.030(5); Pomona City Code, § 50-81; Port Hueneme Mun. Code, § 2717(e); Porterville City Code, § 22-11; Portola Mun. Code, § 3.20.020; Poway Mun. Code, § 3.16.020; Rancho Cordova Mun. Code, § 3.08.020; Rancho Cucamonga Mun. Code, § 3.40.010(E); Rancho Mirage Mun. Code, § 3.24.020(E); Rancho Palos Verdes Mun. Code, § 3.16.020; Red Bluff Mun. Code, § 21.20; Redding Mun. Code, § 4.12.010; Redlands Mun. Code, § 3.24.070; Redondo Beach Mun. Code, § 8-2.02; Redwood City Code, § 32.71; Reedley City Code, § 3-7-2; Rialto Mun. Code, § 3.08.020(E); Richmond Mun. Code, § 7.88.020(5); Ridgecrest Mun. Code, § 3-4.102(f); Rio Dell Mun. Code, § 3.15.020; Rio Vista Mun. Code, § 3.20.010; Ripon Mun. Code, § 3.16.020; Riverbank City Code, § 34.46; Riverside Mun. Code, § 5.32.020; Rocklin Mun. Code, § 5.24.020; Rohnert Park Mun. Code, § 3.24.020(e); Rosemead Mun. Code, § 3.16.020; Roseville Mun. Code, § 4.24.020(C); Sacramento Mun. Code, § 3.28.020; Saint Helena Mun. Code, § 3.28.010; San Bernardino Mun. Code, § 3.55.010(F); San Buenaventura Mun. Code, § 4.115.020; San Carlos Mun. Code,

§ 3.24.020; San Clemente Mun. Code, § 3.24.010; San Diego Mun. Code, § 35.0102; San Dimas Mun. Code, § 3.20.010(E); San Gabriel Mun. Code, § 35.056; San Jacinto Mun. Code, § 3.20.020; San José Mun. Code, § 4.72.020(G); San Juan Bautista Mun. Code, § 3-4-100(D); San Juan Capistrano Mun. Code, § 3-3.602(d); San Leandro City Charter, § 2-10-105; San Luis Obispo Mun. Code, § 3.24.020; San Marcos Mun. Code, § 3.16.020; San Pablo Mun. Code, § 3.28.010; San Rafael Mun. Code, § 3.20.020(e); San Ramon Mun. Code, § A9-22; Sand City Mun. Code, § 3.24.020(e); Sanger City Code, § 66-127; Santa Ana Mun. Code, § 35-126(e); Santa Barbara City Code, § 4.08.020(F); Santa Clarita Mun. Code, § 3.34.020; Santa Cruz Mun. Code, § 3.28.020(5); Code of Santa Fe Springs, § 35.030; Santa Maria Mun. Code, § 3-9.02(e); Santa Monica Mun. Code, § 6.68.010; Santa Paula Mun. Code, § 37.66; Santa Rosa City Code, § 3-28.010(e); Santee Mun. Code, § 3.16.020(B); Saratoga City Code, § 5-25.020(d); Scotts Valley Mun. Code, § 3.24.020(E); Seal Beach City Code, § 4.35.005(D); Seaside Mun. Code, § 3.24.010(e); Sebastopol Mun. Code, § 3.12.020(e); Selma City Code, § 5-15-2; Shasta Lake Mun. Code, § 3.20.010; Signal Hill Mun. Code, § 3.16.020(D); Simi Valley Mun. Code, § 3-5.302(e); Solana Beach Mun. Code, § 3.16.030(E); Soledad Mun. Code,

§ 3.16.020(e); Solvang Mun. Code, § 3-2-1; Sonoma Mun. Code,
§ 3.44.020; Sonoma Mun. Code, § 3.20.020(e); South Gate Mun.
Code, § 2.74.020; South Lake Tahoe City Code, § 28A-3; South San
Francisco Mun. Code, § 4.20.020(E); Stanton Mun. Code,
§ 5.12.020(E); Stockton Mun. Code, § 3.28.020; Suisun City City
Code, § 5.06.020(E); Sunnyvale Mun. Code, § 3.16.030(5);
Susanville Mun. Code, § 3.20.020; Taft Mun. Code, § 4-10-2;
Tehachapi Mun. Code, § 3.24.010(C); Temecula Mun. Code,
§ 3.20.020; Temple City Mun. Code, § 5351; Thousand Oaks Mun.
Code, § 3-14.02(e); Tiburon Mun. Code, § 7-1; Torrance Mun. Code,
§ 222.1(e); Tracy Mun. Code, § 8.08.200; Trinidad Mun. Code,
§ 3.20.020; Truckee Mun. Code, § 3.24.020(e); Tulare Mun. Code,
§ 5.68.020; Turlock Mun. Code, § 3-6-01(e); Tustin City Code,
§ 2702; Twentynine Palms Mun. Code, § 3.24.020(e); Ukiah Mun.
Code, § 1751; Union City Mun. Code, § 3.18.010; Upland Mun.
Code, § 3.12.020; Vacaville Mun. Code, § 3.16.010(E); Vallejo
Mun. Code, § 3.19.020(F); Victorville Mun. Code, § 3.12.020(5);
Visalia Mun. Code, § 3.28.010; Vista Mun. Code, § 3.24.010;
Walnut City Code, § 32-2(e); Walnut Creek Mun. Code, § 8-3.02(e);
Wasco Mun. Code, § 3.20.020(E); Waterford Mun. Code,
§ 3.44.020(e); Watsonville Mun. Code, § 3-6.302(e); Weed Mun.

Code, § 3.28.020(E); West Covina Mun. Code, § 21-44; West
Hollywood Mun. Code, § 3.32.020(5); West Sacramento Mun. Code,
§ 3.28.020; Westlake Village Mun. Code, § 6.4.010; Westminster
Mun. Code, § 5.14.010; Wheatland Mun. Code, § 5.54.020; Whittier
Mun. Code, § 3.20.020(E); Wildomar Mun. Code, § 3.36.020;
Williams Mun. Code, § 3.24.020; Willits Mun. Code, § 3.28.020(e);
Willows Mun. Code, § 3.25.020; Windsor Town Code, § 2-3-100;
Woodlake Mun. Code, § 1-05-1355(f) of Tulare County Code;
Woodland City Code, § 23.48; Yorba Linda Mun. Code, § 3.28.010;
Yountville Mun. Code, § 3.16.020; Yreka Mun. Code, § 3.12.020;
Yuba City Mun. Code, § 3-6.403(e); Yucaipa Mun. Code,
§ 3.20.020; Yucca Valley Mun. Code, § 3.20.020; Alpine County
Code, § 3.16.020; Amador County Code, § 3.16.02(e); Calaveras
County Code, § 3.12.020(d); Colusa County Code, § 18A-2; Contra
Costa County Code, § 64-4-204(5); Del Norte County Code,
§ 3.08.20(e); El Dorado County Ord. Code, § 3.28.020(f); Glenn
County Code, § 120.020(e); Humboldt County Code, § 712-2;
Imperial County Ord. Code, § 4.16.020; Inyo County Code,
§ 3.20.020(e); Ord. Code Kern County, § 4.16.030(e); Code Ords.
Kings County, § 22-37; Lake County Code, § 18-11(e); Lassen
County Code, § 3.24.010(5); Los Angeles County Code,

§ 4.72.020(h); Madera County Code, § 3.20.020; Marin County Code, § 3.20.020(e); Mariposa County Code, § 3.36.020(g); Mendocino County Code, § 5.20.020(e); Merced County Code, § 5.32.020; Modoc County Code, § 3.20.020(e); Mono County Code, § 3.28.020(f); Monterey County Code, § 5.40.020(e); Napa County Code, § 3.32.020; Nevada County Code, § G-V 5.2(e); Placer County Code, § 4.16.020; Riverside County Code, § 4.16.020; Sacramento County Code, § 3.08.020(5); San Benito County Code, § 5.03.051; San Bernardino County Code, § 14.0203(a)(6); San Diego County Code Reg. Ords., § 22.202(d); San Joaquin County Ord. Code, § 3-4000(e); San Luis Obispo County Code, § 3.08-020(e); San Mateo County Ord. Code, § 5.136.010(e); Santa Barbara County Code, § 32-11; Santa Clara County Code, § A30-49(e); Santa Cruz County Code, § 4.24.020(e); Shasta County Code, § 3.16.010; Siskiyou County Code, § 8-4.02(e); Solano County Code, § 11-20(d); Sonoma County Code, § 12-10; Stanislaus County Code, § 4.04.010(e); Sutter County Ord. Code, § 150-010(e); Tehama County Code, § 4.12.010(e); Trinity County Code, § 3.28.020(B)(7); Tulare County Code, § 1-05-1355(f); Tuolumne County Ord. Code, § 3.32.020(e); Ventura County Ord. Code, § 11126; Yolo County Code, § 3-7.02(f); Yuba County Ord. Code, § 5.30-010(6).)

- 20 of the 415 cities and 4 of the 55 counties either offered a different definition for rent or did not provide one at all. (See Angels Mun. Code, § 3.12.010; Avalon Mun. Code, § 3-3.402(e); Brawley [omits]; Cerritos Mun. Code, § 3.32.010(h); Dixon [omits]; Gridley Mun. Code, § 3-40-020; Hesperia [omits]; Inglewood [omits]; Laguna Beach Mun. Code, § 5.05.020(e); Lathrop Mun. Code, § 3.16.020; Mammoth Lakes Mun. Code, § 3.12.020; Montclair [omits]; Palmdale [omits]; Placerville City Code, § 5-16-2; Salinas City Code, § 32-21; San Bruno [omits]; San Francisco Tax & Bus. Regs. Code, § 501(f); Santa Clara City Code, § 3.25.020(f); Sausalito Mun. Code, § 3.20.020; Alameda [omits]; Butte County Code, § 23A-2(h); Plumas County Code, § 3-4.02(e); Sierra County Code, § 5.20.010(h).)

(c) Definition of Occupancy.

- 393 (94.7%) of 415 cities and 51 (92.8%) of 55 counties commonly define “occupancy” as “the use or possession, or the right to the use or possession, of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.” (See Adelanto Mun. Code, § 3.35.020(B); Agoura Hills Mun. Code, § 6501; Alameda City Code, § 3-61.2; Albany Mun. Code, § 3.14.020(5); Alhambra

Mun. Code, § 5.70.010; Aliso Viejo Mun. Code, § 3.06.010; Amador
Mun. Code, § 3.16.020; American Canyon Mun. Code, § 3.24.020;
Anderson Mun. Code, § 3.40.010(B); Angels Mun. Code,
§ 3.12.010; Antioch Mun. Code, § 3-5.302; Apple Valley Mun.
Code, § 3.24.020(2); Arcadia Mun. Code, § 2661.3; Arcata Mun.
Code, § 6400; Arroyo Grande Mun. Code, § 3.24.020; Artesia Mun.
Code, § 3-5.302(b); Atascadero Mun. Code, § 3-3.02(b); Atwater
Mun. Code, § 3.48.020(b); Auburn Mun. Code, § 33.186; Avalon
Mun. Code, §3-3.402(b); Azusa Mun. Code, § 70-157; Baldwin Park
Mun. Code, § 36.061; Banning City Code, § 3.20.020; Barstow Mun.
Code, § 3.16.020; Beaumont Mun. Code, § 3.28.020(B); Bell Mun.
Code, § 3.24.020; Bell Gardens Mun. Code, § 3.24.020(B);
Bellflower Mun. Code, § 3.16.020; Belmont City Code, § 23-64;
Benicia Mun. Code, § 3.24.020(B); Berkeley City Code,
§ 7.36.020(B); Beverly Hills Mun. Code, § 3-1-302; Big Bear Lake
Mun. Code, § 3.20.020(B); Bishop Mun. Code, § 3.20.020(B);
Blythe Mun. Code, § 3.20.020(B); Brea City Code, § 3.16.020;
Brentwood Mun. Code, § 3.20.020; Brisbane Mun. Code,
§ 3.24.020(B); Buellton Mun. Code, § 3.28.020; Buena Park City
Code, § 3.16.020; Burbank Mun. Code, § 2-4-602; Calabasas Mun.
Code, § 3.16.020; Calexico Mun. Code, § 3.24.010(B); California

City Mun. Code, § 3-2.1.402 (b); Calimesa Mun. Code, § 3.45.020;
Calistoga Mun. Code, § 3.16.010(b); Camarillo Mun. Code,
§ 3.16.020(c); Campbell Mun. Code, § 3.34.010(5); Canyon Lake
Mun. Code, § 3.28.020(b); Carlsbad Mun. Code, § 3.12.020(2);
Carmel Mun. Code, § 3.32.010(b); Carpinteria Mun. Code,
§ 3.20.020(B); Carson Mun. Code, § 6401(c); Cathedral City Mun.
Code, § 3.24.010; Ceres Mun. Code, § 3.24.020; Chico Mun. Code,
§ 3.52.040; Chino Mun. Code, § 3.20.020(B); Chino Hills Mun.
Code, § 3.32.020; Chowchilla Mun. Code, § 3.16.020(B); Chula
Vista Mun. Code, § 3.40.020(C); Citrus Heights Mun. Code,
§ 86-102; Claremont Mun. Code, § 3.28.010(B); Clayton Mun.
Code, § 3.28.020; Clearlake Mun. Code, § 18-11.1(c); Cloverdale
Mun. Code, § 3.44.020; Clovis Mun. Code, § 3.3.402; Coachella
Mun. Code, § 4.28.020; Coalinga Mun. Code, § 3-7.02; Colfax Mun.
Code, § 3.20.010; Colton Mun. Code, § 3.24.020; Colusa City Code,
§ 8-38; Commerce Mun. Code, § 3.10.020(3); Compton Mun. Code,
§ 3-2.2; Concord Mun. Code, § 3.15.220; Corcoran City Code,
§ 3-2B-1; Corning Mun. Code, § 3.28.010; Corona Mun. Code,
§ 3.34.020(C); Coronado Mun. Code, § 16.12.020(C); Corte Madera
Mun. Code, § 3.08.020(2); Costa Mesa Mun. Code, § 16-63; Cotati
Mun. Code, § 3.12.020(b); Covina Mun. Code, § 3.16.020(B);

Crescent City Mun. Code, § 3.20.020(B); Culver City Code, § 11.02.100; Cupertino Mun. Code, § 3.12.020(C); Cypress City Code, § 26-21; Daly City Mun. Code, § 3.32.010(B); Dana Point Mun. Code, § 3.25.020; Danville Mun. Code, § 3-2.2; Davis Mun. Code, § 15.05.010; Del Mar Mun. Code, § 3.12.030; Del Rey Oaks Mun. Code, § 3.20.020; Delano Mun. Code, § 3.20.020(B); Desert Hot Springs Mun. Code, § 3.20.010; Diamond Bar City Code, § 3.16.020; Dinuba Mun. Code, § 1-05-1355(d) of Tulare County Code; Dixon City Code, § 4.06.020; Duarte Mun. Code, § 3.05.020(b); Dublin Mun. Code, § 3.16.020; Dunsmuir Mun. Code, § 3.24.010; East Palo Alto Mun. Code, § 3.68.020; Eastvale Mun. Code, § 4.28.020; El Cajon Mun. Code, § 3.44.030(B); El Centro City Code, § 25-58; El Cerrito Mun. Code, § 4.28.020; El Monte Mun. Code, § 3.16.020; El Paso De Robles Mun. Code, § 5.06.020; El Segundo City Code, § 3-4-2; Elk Grove Mun. Code, § 3.08.020(B); Emeryville Mun. Code, § 3-3.402(b); Encinitas Mun. Code, § 3.12.030; Escalon Mun. Code, § 3.16.020(C); Escondido Mun. Code, § 25-75; Etna Mun. Code, § 3.16.020(B); Eureka Mun. Code, § 35.071; Exeter Mun. Code, § 3.24.020(b); Fairfax Town Code, § 3.12.010; Fairfield City Code, § 18.12; Fillmore Mun. Code, § 3.12.020; Folsom Mun. Code, § 3.14.020; Fontana City Code,

§ 10-221; Fort Bragg Mun. Code, § 3.12.020; Fortuna Mun. Code, § 3.12.020(B); Fountain Valley Mun. Code, § 3.08.020(2); Fowler Mun. Code, § 3.6.02(b); Fremont Mun. Code, § 3.10.270(c); Fresno Mun. Code, § 7-602(c); Fullerton Mun. Code, § 4.92.020; Galt Mun. Code, § 3.36.020(B); Gardena Mun. Code, § 3.16.020; Gilroy City Code, § 25A-1; Glendale Mun. Code, § 4.32.020; Glendora Mun. Code, § 5.20.020(3); Goleta Mun. Code, § 3.20.010(B); Gonzales City Code, § 3.32.010; Grass Valley Mun. Code, § 3.16.020; Greenfield Mun. Code, § 3.28.020(d); Guadalupe Mun. Code, § 3.20.010; Gustine Mun. Code, § 9-5-1; Half Moon Bay Mun. Code, § 3.12.020(B); Hanford Mun. Code, § 3.24.020; Hawaiian Gardens Mun. Code, § 5.95.020; Hawthorne Mun. Code, § 3.40.020(B); Hayward Mun. Code, § 8-4.10(c); Healdsburg City Code, § 3.12.020(g); Hemet Mun. Code, § 74-71; Hercules Mun. Code, § 8-7.102(c); Hermosa Beach City Code, § 3.32.020; Highland Mun. Code, § 3.20.020; Hollister Mun. Code, § 3.32.020; Holtville Mun. Code, § 3.16.020(B); Huntington Beach Mun. Code, § 3.28.020; Huntington Park Mun. Code, § 3-8.02(c); Huron Mun. Code, § 3.16.020; Imperial Beach Mun. Code, § 3.24.020(B); Indian Wells Mun. Code, § 3.12.020; Indio Mun. Code, § 34.36; Industry Mun. Code, § 3.36.020(B); Ione Mun. Code, § 3.16.020; Irvine Mun.

Code, § 2-9-401; Irwindale Mun. Code, § 3.14.020; Jackson Mun. Code, § 3.24.020; King City Mun. Code, § 3.12.020(2); Kingsburg Mun. Code, § 3.16.020; La Mesa Mun. Code, § 6.09.020(B); La Mirada Mun. Code, § 3.06.020; La Palma City Code, § 14-117; La Puente Mun. Code, § 5.06.030; La Quinta Mun. Code, § 3.24.020(b); La Verne Mun. Code, § 3.16.020(B); Lafayette Mun. Code, § 9-502; Laguna Beach Mun. Code, § 5.05.020(c); Laguna Hills Mun. Code, § 3-24.020; Laguna Niguel Mun. Code, § 3-5-2; Laguna Woods Mun. Code, § 3.14.010(10); Lake Elsinore Mun. Code, § 3.32.020; Lake Forest Mun. Code, § 3.25.020; Lakeport Mun. Code, § 3.20.020(B); Lakewood Mun. Code., § 6902(C); Lancaster Mun. Code, § 3.16.020; Larkspur Mun. Code, § 3.12.020(3); Lathrop Mun. Code, § 3.16.020; Lawndale Mun. Code, § 3.24.020(2); Lemon Grove Mun. Code, § 3.20.020(B); Lemoore Mun. Code, § 3-3B-2; Lindsay Mun. Code, § 5.24.020(b); Livermore Mun. Code, § 3.12.020(B); Livingston Mun. Code, § 3-15-2; Lodi Mun. Code, § 3.12.010(B); Loma Linda Mun. Code, § 3.12.020(B); Lomita Mun. Code, § 7-2.02(c); Lompoc Mun. Code, § 3.12.020; Long Beach Mun. Code, § 3.64.010(D); Loomis Mun. Code, § 3.20.010; Los Alamitos Mun. Code, § 3.16.020; Los Altos Mun. Code, § 3.36.010(B); Los Angeles Mun. Code, § 21.7.2(c); Los Banos

Mun. Code, § 3-13.02(b); Los Gatos Town Code, § 25.30.010;
Madera City Mun. Code, § 8-4.02; Malibu Mun. Code, § 3.24.020;
Mammoth Lakes Mun. Code, § 3.12.020; Manhattan Beach Mun.
Code, § 8.20.010(C); Manteca Mun. Code, § 3.16.020(B); Marina
Mun. Code, § 3.12.020; Martinez Mun. Code, § 3.28.020(B);
Marysville Mun. Code, § 3.12.020(3); Maywood Mun. Code,
§ 3-5.302(C); Mcfarland Mun. Code, § 3.24.020(C); Menifee Mun.
Code, § 3.28.020; Menlo Park Mun. Code, § 3.16.020(2); Merced
Mun. Code, § 3.08.020(c); Mill Valley Mun. Code, § 5.28.010(C);
Millbrae Mun. Code, § 3.30.020(C); Milpitas Mun. Code,
§ III-13-2.02; Mission Viejo Mun. Code, § 3.25.020; Modesto Mun.
Code, § 8-2.602(c); Monrovia Mun. Code, § 3.44.020; Montebello
Mun. Code, § 3.40.020; Monterey City Code, § 35-10; Moorpark
Mun. Code, § 3.18.010; Moreno Valley Mun. Code, § 3.24.020;
Morgan Hill Mun. Code, § 3.24.010(B); Mount Shasta Mun. Code,
§ 3.12.010(C); Mountain View City Code, § 33.1(c); Murrieta Mun.
Code, § 3.24.020; Napa Mun. Code, § 3.32.010; National City Mun.
Code, § 4.32.020(B); Nevada Mun. Code, § 3.24.020; Newark Mun.
Code, § 3.16.010(B); Newport Beach Mun. Code, § 3.16.020; Norco
Mun. Code, § 3.36.020(C); Norwalk Mun. Code, § 3.32.020; Novato
Rev. Gen. Ords., § 16-2-2(c); Oakdale City Code, § 11-13; Oakland

Mun. & Planning Codes, § 4.24.020; Oakley Mun. Code, § 3.2.004(a)(3); Oceanside City Code, § 34.14; Ojai Mun. Code, § 8-1.405; Ontario Mun. Code, § 3-6.02(b); Orange Mun. Code, § 5.16.020(B); Orinda Mun. Code, § 3.12.020; Orland Mun. Code, § 3.12.010; Oroville City Code, § 24-103; Oxnard City Code, § 13-15(d); Pacific Grove Mun. Code, § 6.09.010; Pacifica Mun. Code, § 3-7.02(c); Palm Springs Mun. Code, § 3.24.020; Palo Alto Mun. Code, § 2.33.010(c); Paradise Mun. Code, § 3.24.020; Parlier Mun. Code, § 3.20.020(C); Pasadena Mun. Code, § 4.44.020(B); Patterson Mun. Code, § 3.68.020; Perris Mun. Code, § 3.24.020(B); Petaluma Mun. Code, § 4.24.020(c); Pico Rivera Mun. Code, § 3.36.020(B); Pinole Mun. Code, § 3.24.010(B); Pismo Beach Mun. Code, § 3.20.020; Pittsburg Mun. Code, § 3.12.020(B); Placentia Mun. Code, § 3.20.010(2); Placerville City Code, § 5-16-2; Pleasant Hill Mun. Code, § 3.20.020(B); Pleasanton Mun. Code, § 3.20.020; Plymouth Mun. Code, § 3.30.020; Point Arena Mun. Code, § 3.30.030(2); Pomona City Code, § 50-81; Port Hueneme Mun. Code, § 2717(c); Porterville City Code, § 22-11; Portola Mun. Code, § 3.20.020; Poway Mun. Code, § 3.16.020; Rancho Cordova Mun. Code, § 3.08.020; Rancho Cucamonga Mun. Code, § 3.40.010(B); Rancho Mirage Mun. Code, § 3.24.020(C); Rancho Palos Verdes

Mun. Code, § 3.16.020; Red Bluff Mun. Code, § 21.20; Redding
Mun. Code, § 4.12.010; Redlands Mun. Code, § 3.24.040; Redondo
Beach Mun. Code, § 8-2.02; Redwood City Code, § 32.71; Reedley
City Code, § 3-7-2; Rialto Mun. Code, § 3.08.020(C); Richmond
Mun. Code, § 7.88.020(3); Ridgecrest Mun. Code, § 3-4.102(c); Rio
Dell Mun. Code, § 3.15.020; Rio Vista Mun. Code, § 3.20.010;
Ripon Mun. Code, § 3.16.020(c); Riverbank City Code, § 34.46;
Riverside Mun. Code, § 5.32.020; Rocklin Mun. Code, § 5.24.020;
Rohnert Park Mun. Code, § 3.24.020(b); Rosemead Mun. Code,
§ 3.16.020; Sacramento Mun. Code, § 3.28.020; Saint Helena Mun.
Code, § 3.28.010; Salinas City Code, § 32-21; San Bernardino Mun.
Code, § 3.55.010(C); San Buenaventura Mun. Code, § 4.115.020;
San Carlos Mun. Code, § 3.24.020(B); San Clemente Mun. Code,
§ 3.24.010; San Diego Mun. Code, § 35.0102; San Dimas Mun.
Code, § 3.20.010(B); San Francisco Tax & Bus. Regs. Code,
§ 501(c); San Jacinto Mun. Code, § 3.20.020; San José Mun. Code,
§ 4.72.020(D); San Juan Bautista Mun. Code, § 3-4-100(B); San
Juan Capistrano Mun. Code, § 3-3.602(b); San Leandro City Charter,
§ 2-10-105; San Luis Obispo Mun. Code, § 3.04.020(B); San Marcos
Mun. Code, § 3.16.020; San Pablo Mun. Code, § 3.28.010; San
Rafael Mun. Code, § 3.20.020(c); San Ramon Mun. Code, § A9-22;

Sand City Mun. Code, § 3.24.020(b); Sanger City Code, § 66-127;
Santa Ana Mun. Code, § 35-126(c); Santa Barbara City Code,
§ 4.08.020(C); Santa Clara City Code, § 3.25.020(c); Santa Clarita
Mun. Code, § 3.34.020; Santa Cruz Mun. Code, § 3.28.020(3); Code
of Santa Fe Springs, § 35.031; Santa Maria Mun. Code, § 3-9.02(b);
Santa Paula Mun. Code, § 37.66; Santa Rosa City Code,
§ 3-28.010(c); Santee Mun. Code, § 3.16.020(B); Saratoga City
Code, § 5-25.020(b); Sausalito Mun. Code, § 3.20.020(f); Scotts
Valley Mun. Code, § 3.24.020(B); Seal Beach City Code,
§ 4.35.005(B); Seaside Mun. Code, § 3.24.010(b); Sebastopol Mun.
Code, § 3.12.020(c); Selma City Code, § 5-15-2; Shasta Lake Mun.
Code, § 3.20.010; Signal Hill Mun. Code, § 3.16.020(B); Simi
Valley Mun. Code, § 3-5.302(b); Solana Beach Mun. Code,
§ 3.16.030(B); Soledad Mun. Code, § 3.16.020(b); Solvang Mun.
Code, § 3-2-1; Sonoma Mun. Code, § 3.12.020(b); Sonoma Mun.
Code, § 3.20.020(b); South Gate Mun. Code, § 2.74.020; South Lake
Tahoe City Code, § 28A-3; South San Francisco Mun. Code,
§ 4.20.020(B); Stanton Mun. Code, § 5.12.020(C); Stockton Mun.
Code, § 3.28.020; Suisun City City Code, § 5.06.020(C); Sunnyvale
Mun. Code, § 3.16.030(2); Susanville Mun. Code, § 3.20.020; Taft
Mun. Code, § 4-10-2; Temecula Mun. Code, § 3.20.020; Temple

City Mun. Code, § 5351; Thousand Oaks Mun. Code, § 3-14.02(c);
Tiburon Mun. Code, § 7-1; Torrance Mun. Code, § 222.1.2(c); Tracy
Mun. Code, § 8.08.180; Trinidad Mun. Code, § 3.20.020; Truckee
Mun. Code, § 3.24.020(C); Tulare Mun. Code, § 5.68.020; Turlock
Mun. Code, § 3-6-01(c); Tustin City Code, § 2702; Twentynine
Palms Mun. Code, § 3.24.020(c); Ukiah Mun. Code, § 1751; Union
City Mun. Code, § 3.18.010; Upland Mun. Code, § 3.12.020;
Vacaville Mun. Code, § 3.16.010; Vallejo Mun. Code,
§ 3.19.020(D); Victorville Mun. Code, § 3.12.020(2); Visalia Mun.
Code, § 3.28.010; Vista Mun. Code, § 3.24.010; Walnut City Code,
§ 32-2(b); Walnut Creek Mun. Code, § 8-3.02(c); Wasco Mun.
Code, § 3.20.020(B); Waterford Mun. Code, § 3.44.020(b);
Watsonville Mun. Code, § 3-6.302(c); Weed Mun. Code,
§ 3.28.020(B); West Covina Mun. Code, § 21-44; West Hollywood
Mun. Code, § 3.32.020(2); West Sacramento Mun. Code, § 3.28.020;
Westlake Village Mun. Code, § 6.4.010; Westminster Mun. Code,
§ 5.14.010; Wheatland Mun. Code, § 5.54.020; Whittier Mun. Code,
§ 3.20.020(B); Wildomar Mun. Code, § 3.36.020; Williams Mun.
Code, § 3.24.020; Willits Mun. Code, § 3.28.020(b); Willows Mun.
Code, § 3.25.020; Windsor Town Code, § 2-3-100; Woodlake Mun.
Code, § 1-05-1355(d) of Tulare County Code; Woodland City Code,

Code, § 40-16; Roseville [omits]; San Bruno [omits]; San Gabriel
Mun. Code, § 35.056; Santa Monica [omits]; Alameda County
[omits]; Butte County Code. Ord., § 23A-2(e); Plumas County Code,
§ 3-4.02(b); Sierra County Code, § 5.20.010(c).

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action; my business address is 5900 Wilshire Boulevard, 12th Floor, Los Angeles, California 90036.

On May 6, 2014, I served the foregoing document described as: **PETITIONER'S REQUEST TO TAKE JUDICIAL NOTICE; MEMORANDUM OF POINTS AND AUTHORITIES; [PROPOSED] ORDER** on the parties in this action by serving:

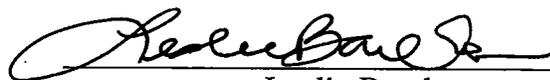
SEE ATTACHED SERVICE LIST

(X) By Envelope - by placing () the original (X) a true copy thereof enclosed in sealed envelopes addressed as above and delivering such envelopes:

(X) By Mail: As follows: I am "readily familiar" with this firm's practice of collection and processing correspondence for mailing. Under that practice, it would be deposited with United States Postal Service on that same day with postage thereon fully prepaid at Los Angeles, California in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 day after date of deposit for mailing in affidavit.

Executed on May 6, 2014, at Los Angeles, California.

(X) (State) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.



Leslie Barela

2d Civ. No. B243800
 In Re Coordinated Proceeding Special Title (Rule 3.550(c))
 TRANSIENT OCCUPANCY TAX CASES

SERVICE LIST

<p>Darrel J. Hieber Daniel Martin Rygorsky Skadden, Arps, Slate Meagher & Flom 300 S. Grand Avenue, Suite 3400 Los Angeles, CA 90071</p> <p>[Attorneys for Defendants and Respondents: Priceline.Com, Inc.; Travelweb, LLC; Lowestfare.com, LLC]</p>	<p>Nathaniel Sadler Currall K & L Gates 1 Park Plaza, 12th Floor Irvine, CA 92614</p> <p>Brian S. Stagner J. Chad Arnette Kelly Hart & Hallman LLP 201 Main Street, Suite 2500 Fort Worth, TX 76102</p>
<p>Brian D. Hershman Jones Day 555 S. Flower Street, 50th Floor Santa Monica, CA 90071-2300</p> <p>[Attorneys for Defendants and Respondents: Expedia, Inc.; Hotwire, Inc.; Hotels.com L.P.; Travelnow.com; Hotels.com GP, LLC]</p>	<p>William Bryan Grenner K&L Gates LLP 1900 Main Street, Suite 600 Irvine, CA 92614</p> <p>[Attorneys for Defendants and Respondents: Travelocity.com LP and Site59.com LLC]</p>
<p>Matthew X. Oster McDermott, Will & Emery LLP 2049 Century Park East, Suite 3800 Los Angeles, CA 90067-3218</p> <p>[Attorneys for Defendants and Respondents: Orbitz, LLC; Trip Network, Inc.; Internetwork Publishing Corporation]</p>	<p>Jeffrey Alan Rossman McDermott Will & Emery 227 W Monroe St Chicago, IL 60606-5096</p> <p>[Attorneys for Defendant and Respondent: Orbitz, Inc.]</p>
<p>Judge Elihu M. Berle, Dept. 323 Los Angeles Superior Court Central Civil West 600 S. Commonwealth Avenue Los Angeles, CA 90005</p>	<p>Court of Appeal Second Appellate District, Division Two Ronald Reagan State Building 300 S. Spring Street 2nd Floor, North Tower Los Angeles, CA 90013</p>